



UGANDA EITI REPORT  
FOR FISCAL YEAR 2021/22  
OCTOBER 2024



## TABLE OF CONTENTS

<b>1.</b>	<b>OVERVIEW .....</b>	<b>9</b>
1.1.	EITI IN UGANDA .....	6
1.2.	OBJECTIVE .....	6
1.3.	BACKGROUND.....	6
1.4.	SCOPE OF WORK.....	7
<b>2.</b>	<b>EXECUTIVE SUMMARY .....</b>	<b>8</b>
2.1	PRODUCTION AND EXPORT DATA .....	9
2.2	CONTRIBUTION TO UGANDA’S ECONOMY.....	11
2.3	REVENUE GENERATED FROM THE EXTRACTIVE INDUSTRIES .....	12
2.4	SCOPE OF THE DATA COLLECTION AND RECONCILIATION .....	13
2.5	COMPLETENESS AND DATA QUALITY.....	14
2.6	RECOMMENDATIONS.....	16
<b>3.</b>	<b>CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR.....</b>	<b>17</b>
3.1	OVERVIEW OF THE EXTRACTIVE INDUSTRIES INCLUDING THE MAIN PROSPECTING ACTIVITIES .....	18
3.2	LEGAL AND INSTITUTIONAL FRAMEWORK.....	26
3.3	CONTRACT AND LICENSE ALLOCATIONS .....	56
3.4	REGISTER OF LICENSES.....	78
3.5	DISCLOSURE OF LICENSES AND CONTRACTS.....	79
3.6	BENEFICIAL OWNERSHIP.....	81
3.7	STATE PARTICIPATION .....	87
3.8	EXPLORATION ACTIVITIES .....	93
3.9	GREENHOUSE GAS EMISSIONS.....	104
3.10	INFRASTRUCTURE AND BARTER ARRANGEMENTS IN THE EXTRACTIVE SECTOR .....	106
3.11	TRANSPORT OF MINERALS .....	106
3.12	AUDITING AND ACCOUNTING .....	109
3.13	PROJECT COST.....	113
3.14	MANAGEMENT AND MONITORING OF ENVIRONMENT IN THE EXTRACTIVE SECTOR .....	116
3.15	NOTES TOWARDS GENDER SENSITIVE UGEITI REPORTING AND IMPLEMENTATION.....	122
<b>4.</b>	<b>EXTRACTIVE SECTOR IN FIGURES.....</b>	<b>131</b>
4.1.	PRODUCTION AND EXPORTS DATA IN THE EXTRACTIVE SECTOR .....	132
4.2.	THE CONTRIBUTION OF THE EXTRACTIVE SECTOR TO THE ECONOMY .....	140
4.3.	LEVEL OF DISAGGREGATION .....	144
4.4.	ANALYSIS OF REPORTED DATA .....	145

4.5.	COLLECTION AND DISTRIBUTION OF EXTRACTIVE REVENUES .....	151
<b>5.</b>	<b>RECONCILIATION RESULTS .....</b>	<b>167</b>
5.1.	SCOPE .....	168
5.2.	PAYMENT RECONCILIATION BETWEEN EXTRACTIVE ENTITIES AND GOVERNMENT AGENCIES .....	171
5.3.	ADJUSTMENTS .....	173
5.4.	RECONCILED DISCREPANCIES .....	175
<b>6.</b>	<b>RECOMMENDATIONS .....</b>	<b>180</b>
6.1.	RECOMMENDATIONS FOR THE FY 2021-2022 .....	181
6.2.	FOLLOW-UP ON PRIOR YEARS RECOMMENDATIONS .....	188
<b>ANNEXES .....</b>	<b>193</b>	
ANNEX 1:	APPROACH AND METHODOLOGY .....	194
ANNEX 2:	LIST OF MINERAL RIGHTS THAT WERE AWARDED DURING FY 2021-22 .....	196
ANNEX 3:	DETAIL OF ROYALTIES TRANSFERRED DURING FY 2021-22 .....	201
ANNEX 4:	LEGAL OWNERSHIP REPORTED .....	205
ANNEX 5:	BENEFICIAL OWNERSHIP REPORTED .....	207
ANNEX 6:	REGISTER OF LICENSES IN MINING SECTOR, ACTIVE DURING FISCAL YEAR 2021-22 .....	209
ANNEX 7:	SOCIAL AND ENVIRONMENTAL EXPENDITURE DISCLOSED BY EXTRACTIVE ENTITIES .....	259
ANNEX 8:	SUB-NATIONAL PAYMENTS DISCLOSED BY EXTRACTIVE ENTITIES .....	261
ANNEX 9:	UNILATERAL DISCLOSURES BY GOVERNMENT AGENCIES AND PRESENTED BY COMPANY AND SECTOR FOR THE FISCAL YEAR 2021-22 .....	262
ANNEX 10:	SUBMISSION OF REPORTING TEMPLATE .....	267
ANNEX 11:	RESTORATION OF THE ENVIRONMENT AFTER OIL AND GAS EXPLORATION ACTIVITIES OF NGIRI 5 WELL SITE IN BULIISA DISTRICT .....	269
ANNEX 12:	COMPANY FILES .....	270
ANNEX 13:	LIST OF LEGAL OWNERSHIP DECLARED BY URSB .....	272
ANNEX 14:	EMPLOYMENT .....	302
ANNEX 15:	OIL AND GAS SECTOR LEGAL FRAMEWORK .....	304
ANNEX 16:	OIL AND GAS SECTOR INSTITUTIONAL FRAMEWORK .....	308
ANNEX 17:	MINING SECTOR LEGAL FRAMEWORK .....	311
ANNEX 18:	MINING SECTOR INSTITUTIONAL FRAMEWORK .....	314
ANNEX 19:	LEGAL FRAMEWORK FOR ENVIRONMENT MANAGEMENT IN THE EXTRACTIVE SECTOR .....	316
ANNEX 20:	NEW MINERAL CHARACTERISTICS RIGHTS INTRODUCED BY THE MINES & MINERALS ACT 2022 .....	322
ANNEX 21:	LOCAL CONTENT REFORMS ACCORDING TO THE MINING AND MINERALS ACT 2022 .....	323
ANNEX 22:	MINERALS RESERVES OF UGANDA .....	325
ANNEX 23:	THE NON-REVENUE INFORMATION REQUIREMENT AS AGREED BY THE MSG .....	329
ANNEX 24:	TASKS OF THE MAIN MINISTRIES, DEPARTMENTS, AND AGENCIES (MDAs) INVOLVED IN IMPLEMENTING UGANDA'S NATIONAL PETROLEUM POLICY (NPP) .....	346
ANNEX 25:	MAIN PAYMENT STREAMS ON THE MINING SECTOR .....	348
ANNEX 26:	TYPE OF LICENSES IN THE MINING SECTOR ACCORDING TO THE MINING ACT, 2003 .....	353
ANNEX 27:	RECONCILIATION SHEETS .....	355

# LIST OF TABLES

Table 1: List of Abbreviations .....	8
Table 2: Production variance for the last three years .....	9
Table 3: Exportation of minerals data for FY 2021-22 .....	10
Table 4: Summary of revenues for the last three periods .....	12
Table 5: List of extractive entities retained in the reconciliation scope for the FY 2021-22 .....	13
Table 6: Reconciled revenues for the fiscal year 2021-22 .....	13
Table 7: Unresolved discrepancies for the fiscal year 2021-22 .....	14
Table 8: Companies that did not meet the reporting deadline for the Fiscal year 2021-22 .....	14
Table 9: Non signed declaration forms for extractive entities for the fiscal year 2022-22 .....	15
Table 10: List of recommendations for the fiscal year 2021-22 .....	16
Table 11: Contextual information .....	18
Table 12: Objectives and actions of the NPP .....	28
Table 13: Worldwide Governance Indicators (WGI) .....	51
Table 14: Information required for the Annual Production Permit (APP) application .....	62
Table 15: Technical and financial criteria used during the second licensing round .....	65
Table 16: Type of licenses and permits in the oil and gas upstream sector .....	67
Table 17: Number of mineral rights in existence during FY 2021-22 .....	78
Table 18: Active exploration licences in the oil and gas sector during 2021-22 .....	93
Table 19: Main projects in the oil and gas upstream sector .....	94
Table 20: Oil and gas discoveries in Uganda .....	97
Table 21: Main exploration, mining and minerals processing projects in Uganda .....	99
Table 22: Oil and Gas project costs FY 2021-22 .....	114
Table 23: 2019 parish councils' composition by sex .....	125
Table 24: Employment rates of men and women, by age and educational level .....	126
Table 25: Summary of Gender parity in the extractive sector .....	129
Table 26: Contextual information .....	132
Table 27: Production variance for the last three years in UGX .....	132
Table 28: Production data by company for FY 2021-22 .....	133
Table 29: Production data of minerals extracted for FY 2021-22 .....	134
Table 30: Production reconciliation .....	135
Table 31: Exportation of minerals data for FY 2021-22 .....	136
Table 32: Exportation of minerals by company for FY 2021-22 .....	137
Table 33: Exportation of minerals by destination for FY 2021-22 .....	138
Table 34: analysis of Import/Export of Gold .....	139
Table 35: Contribution of the mining sector to the GDP at current prices .....	140
Table 36: Contribution of the extractive sector to the Government revenues during the FY 2021-22 ....	140
Table 37: Contribution of the mining sector to the State exports for FY 2021-22 .....	141
Table 38: Extractive sector contribution to employment in for FY 2021-22 .....	141
Table 39: Direct employment in the mining sector reported by NSSF .....	142
Table 40: Pay gap analysis .....	142
Table 41: Direct employment in the oil and gas sector reported by PAU .....	143
Table 42: Summary of revenues variance for the last three periods .....	145
Table 43: Analysis of total revenues by sector for the last three years .....	146
Table 44: Analysis of total revenues by extractive company for the last three years in millions UGX .....	147
Table 45: Analysis of total revenues by payment stream the last two years in millions UGX .....	148
Table 46: Summary of unilateral disclosures by Government Agencies and presented by payment stream for the fiscal year 2021-22 .....	149
Table 47: Summary of social and environmental expenditure reported by companies for the fiscal year 2021-22 .....	149
Table 48: Summary of social and environmental expenditure reported by PAU for the fiscal year 2021-22 .....	150
Table 49: Summary of sub-national payments reported by companies for the fiscal year 2021-22 .....	150
Table 50: Petroleum Fund bank accounts .....	159
Table 51: The list of Petroleum Fund deposits and withdrawals .....	160

Table 52: Petroleum Fund financial performance for FYs 2021-22, 2020-21 & 2019-20 .....	161
Table 53: Details of tax revenues transferred to Petroleum Fund .....	161
Table 54: Details of non-tax revenues transferred to Petroleum Fund .....	161
Table 55: Estimate of the revenue of the Petroleum fund .....	163
Table 56: Summary of royalties transferred during FY 2021-22 .....	166
Table 57: List of oil and gas entities retained in the reconciliation scope .....	168
Table 58: List of mining entities retained in the reconciliation scope .....	168
Table 59: List of payments flows .....	169
Table 60: List of Government Agencies within the oil and gas sector UGEITI reporting process .....	169
Table 61: List of Government Agencies within the mining sector UGEITI reporting process .....	169
Table 62: List of non-revenue information requirement as agreed by the MSG .....	170
Table 63: Reconciliation by extractive entity for the fiscal year 2021-22 .....	171
Table 64: Reconciliation by revenue stream for the fiscal year 2021-22 .....	172
Table 65: Adjustments to Extractive entities' templates for the fiscal year 2021-22 .....	173
Table 66: Adjustments for Tax related to activity other than extractive by company .....	173
Table 67: Adjustments for Tax related to activity other than extractive .....	173
Table 68: Adjustments to Government Agencies' templates for the fiscal year 2021-22 .....	174
Table 69: Adjustments for revenues relating to activities other than extractive by company .....	174
Table 70: Adjustments for revenues relating to activities other than extractive .....	174
Table 71: Adjustments for revenues received but not reported .....	174
Table 72: Summary of unreconciled discrepancies for the fiscal year 2021-22 .....	175
Table 73: Summary of unreconciled discrepancies for the fiscal year 2021-22 .....	175
Table 74: Tax not reported by extractive companies in UGX .....	177
Table 75: Difference arising from receipts submitted by one party but not confirmed by the other party in UGX .....	177
Table 76: Receipts not reported by extractive companies in UGX .....	178
Table 77: Tax not reported by the Government Agency in UGX .....	178

# LIST OF FIGURES

<i>Chart 1: Contribution by mining exports in FY 21-22</i> .....	10
<i>Chart 2: Contribution of the extractive sectors to the economy for the fiscal year 2021-22</i> .....	11
<i>Chart 3: Structure of extractive sector's revenues for the fiscal year 2021-22</i> .....	12
<i>Chart 4: Oil and gas exploration history in Uganda</i> .....	19
<i>Chart 5: Map showing the active ASM areas in Uganda</i> .....	21
<i>Chart 6: ASM sub-sector challenges in Uganda</i> .....	22
<i>Chart 7: ASM sub-sector development recommendations</i> .....	22
<i>Chart 8: Artisanal Mining definition under the Mining and Minerals Act 2022</i> .....	24
<i>Chart 9: Artisanal Mining Areas, according to the Mining and Minerals Act 2022</i> .....	24
<i>Chart 10: Artisanal and Small-Scale mining licenses eligibility criteria under the Mining and Minerals Act 2022</i> .....	25
<i>Chart 11: Legal framework for Oil and gas sector</i> .....	26
<i>Chart 12: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP)</i> .....	30
<i>Chart 13: Institutional framework in the Oil and gas sector -</i> .....	31
<i>Chart 14: Key Revenue streams in the Oil and gas sector</i> .....	32
<i>Chart 15: Fiscal Regime under Production Sharing Agreements (PSAs)</i> .....	33
<i>Chart 16: Summary of main reforms according to the Mining and Minerals Act, 2022</i> .....	35
<i>Chart 17: Mining sector institutional framework</i> .....	36
<i>Chart 18: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act, 2022</i> .....	37
<i>Chart 19: DGSM departments functions according to Mining and Minerals Act,2022</i> .....	37
<i>Chart 20: Mining Cadastre Department functions</i> .....	38
<i>Chart 21: Main payment streams from the mining sector</i> .....	39
<i>Chart 22: State equity participation under the Mining and Minerals Act, 2022</i> .....	40
<i>Chart 23: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022</i> .....	40
<i>Chart 24: Principles of the ETP and Scenario descriptions</i> .....	43
<i>Chart 25: Share of total energy supply by fuel in the Energy Transition Plan, 2021-2050</i> .....	44
<i>Chart 26: Energy demand by fuel in the Energy Transition Plan, 2021-2050</i> .....	44
<i>Chart 27: Total final consumption by sector and by fuel in the Energy Transition Plan, 2021-2050</i> .....	45
<i>Chart 28: Avoided and realised total final consumption in the Energy Transition Plan, 2050</i> .....	45
<i>Chart 29: Annual investments for electricity and cleaning cooking access in the Energy Transition Plan, 2015-2030</i> .....	46
<i>Chart 30: Sources of finance for clean energy projects in sub-Saharan Africa (excluding South Africa) in the Sustainable Africa Scenario, 2030</i> .....	47
<i>Chart 31: Uganda CPI from 2012 to 2023</i> .....	49
<i>Chart 32: Uganda Worldwide Governance Indicators (WGI)</i> .....	50
<i>Chart 33: Main provision of the IG</i> .....	52
<i>Chart 34: IG organigram</i> .....	54
<i>Chart 35: Main mandates and authority</i> .....	55
<i>Chart 36: Information required for the reconnaissance permit application</i> .....	56
<i>Chart 37: Principles of the PEL competitive bidding process</i> .....	57
<i>Chart 38: Stages of the PEL competitive bidding process</i> .....	57
<i>Chart 39: Information required for the Petroleum Exploration Licence (PEL) application</i> .....	58
<i>Chart 40: Information required for the Facility License application</i> .....	60
<i>Chart 41: Information required for the Petroleum Production License (PPL) application</i> .....	61
<i>Chart 42: Map of the blocks offered in the second licensing round</i> .....	63
<i>Chart 43: Oil and gas exploration and extraction phases in the upstream segment</i> .....	67
<i>Chart 44: Licensing process in the mining sector</i> .....	70
<i>Chart 45: Mineral rights according to the Mining Act, 2003</i> .....	71
<i>Chart 46 Type of licenses in the mining sector according to the Mining Act, 2003</i> .....	72
<i>Chart 47: Mineral rights according to the Mining and Minerals Act, 2022</i> .....	73
<i>Chart 48: Information on the register of beneficial owners according to Companies and Partnership (Beneficial Owners) Regulations, 2023</i> .....	83
<i>Chart 49: URSB Beneficial Ownership Forms</i> .....	83

<i>Chart 50: Activities undertaken by URSB on establishment of the BO register</i> .....	86
<i>Chart 51: UNOC mandate in the oil and gas sector</i> .....	88
<i>Chart 52: UNOC shareholding structure</i> .....	89
<i>Chart 53: Functions of Uganda National Mining Company (NMC)</i> .....	92
<i>Chart 54: Status of licensing for oil and gas sector in Uganda</i> .....	93
<i>Chart 55: Main players in the oil and gas upstream sector</i> .....	95
<i>Chart 56: Map showing the oil and gas exploration areas and production fields</i> .....	96
<i>Chart 57: Map showing the oil and gas discoveries in Albertine Graben</i> .....	98
<i>Chart 58: Map showing the mineral occurrences in Uganda</i> .....	103
<i>Chart 59: Map of the East Africa Crude Oil Pipeline (EACOP)</i> .....	107
<i>Chart 60: EACOP company shareholding structure</i> .....	107
<i>Chart 61: List of agreements signed in relation to the EACOP Project as reported by UNOC</i> .....	108
<i>Chart 62: Summary of the OAG audit process</i> .....	111
<i>Chart 63: Profit Petroleum calculation</i> .....	115
<i>Chart 64: Protection of the environment reforms according to the Mining and Minerals Act, 2022</i> ...	117
<i>Chart 65: Specific roles of NEMA in the extractive sector</i> .....	118
<i>Chart 66: Representation of Women in the parliament since 1962</i> .....	124
<i>Chart 67: Women’s share of wage employment by sector, as a percentage of women’s total employment</i> .....	126
<i>Chart 68: Women’s share of employment by occupation, as a percentage of women’s total employment</i> .....	127
<i>Chart 69: Contribution to mining production by mineral product in FY 20-21</i> .....	133
<i>Chart 70: Contribution to mining production by mineral product in FY 21-22</i> .....	134
<i>Chart 71: Contribution by mining exports in FY 21-22</i> .....	136
<i>Chart 72: Contribution by exporting company in FY 21-22</i> .....	137
<i>Chart 73: Contribution by destination country in FY 21-22</i> .....	138
<i>Chart 74: Contribution by sector for the fiscal year 2021-22</i> .....	146
<i>Chart 75: Extractive companies’ contribution for 2021-22 in millions UGX</i> .....	147
<i>Chart 76: Contribution by payment flows for 2021-22</i> .....	148
<i>Chart 77: Uganda’s Budget Cycle</i> .....	152
<i>Chart 78: Budget preparation timelines</i> .....	153
<i>Chart 79: Budget oversight</i> .....	154
<i>Chart 80: Main sources of the Government revenue</i> .....	154
<i>Chart 81: Revenue collection diagram for the oil and gas sector</i> .....	155
<i>Chart 82: Revenue collection diagram for the mining sector</i> .....	156
<i>Chart 83: Summary of the functioning of the Petroleum Fund Mechanism</i> .....	157
<i>Chart 84: Petroleum Fund Mechanism</i> .....	158
<i>Chart 85: Timelines for withdrawal and Reporting on the Petroleum Fund</i> .....	159
<i>Chart 86: Petroleum Production Royalties Allocation Mechanism</i> .....	164
<i>Chart 87: Mining royalties sharing proportions according to the Mining Act, 2003</i> .....	165

Table 1: List of Abbreviations

LIST OF ABBREVIATIONS	
AG	Auditor General
ASGM	Artisanal and Small-scale Gold Mining
CSO	Civil Society Organisation
DGSM	Directorate of Geological Survey and Mines
EITI	Extractive Industries Transparency Initiative
FY	Fiscal Year
IA	Independent Administrator
MEMD	Ministry of Energy & Mineral Development
MGLSD	Ministry of Gender, Labour and Social Development
MLHUD	Ministry of Lands Housing and Urban Development
MWE	Ministry of Water and Environment
MWT	Ministry of Works and Transport
MSG	Multi-Stakeholder Group
NEMA	National Environment Management Authority
NFA	National Forestry Authority
NSSF	National Social Security Fund
OAG	Office of the Auditor General
PAU	Petroleum Authority of Uganda
PFA	Project Framework Agreement
SOE	State Owned Enterprise
TIN	Tax Identification Number
ToR	Terms of Reference
UFZA	Uganda Free Zones Authority
UGEITI	Uganda Extractive Industries Transparency Initiative
UGX	Ugandan shilling
UNBS	Uganda National Bureau of Standards
UNOC	Uganda National Oil Company
URA	Uganda Revenue Authority
URSB	Uganda Registration Services Bureau



# **1. OVERVIEW**

## 1.1. EITI in Uganda<sup>1</sup>

Uganda became a member of the EITI in August 2020 after submitting a candidacy application<sup>2</sup> that outlined its commitment to enhancing governance in the extractive sector.

In Uganda, the UGEITI MSG is responsible for the EITI implementation in the country. It comprises twenty-five members: five from civil society organizations, seven from extractive companies, and thirteen from the Government. Each member is accompanied by a proxy to represent them in MSG activities if they are unavailable. The MSG is supported by the Secretariat (UGEITI), which is responsible for the day-to-day implementation of EITI activities.

In July 2020, the country released its inaugural EITI National Work-plan for fiscal years 2020 to 2022<sup>3</sup>. The second Work-plan, issued in September 2023, includes several key objectives:

- To promote good governance and accountability in the management of extractive revenues by increasing transparency within the extractives sector.
- To enhance the management and accountability of revenues to ensure their effective collection, optimization, and distribution.
- To strengthen the operational and technical capabilities of the Multi-Stakeholder Group (MSG) and the Secretariat, ensuring the effective execution of EITI.

Uganda produced its first EITI report in May 2022 and its second EITI report in June 2023. Uganda went through the [validation](#) process and achieved validation in May 2024, with a moderate score in implementing the 2019 EITI Standard (78.5 points).

## 1.2. Objective

EITI requires the disclosure of detailed reports that encompass full transparency regarding government revenues generated from the extractive sector, as well as all significant

payments made by companies in the oil, gas, and mining industries to the government.

This report aims to clarify the extractive sector's role in Uganda's economic and social advancement, while fostering transparency and promoting good governance across all levels of the industry's value chain. The specific objectives for implementing EITI are clearly defined within the EITI Standard.

## 1.3. Background<sup>4</sup>

EITI is a multi-stakeholder organisation of governments of implementing and supporting countries, companies and civil society organisations. The International EITI Board serves as its decision-making body and is supported by the EITI Secretariat. EITI member countries are required to implement the EITI requirements as set out in the EITI Standard.

The EITI Board agreed on revisions to the EITI Standard on 23 May 2023.

The 56<sup>th</sup> EITI Board meeting held during the 2023 EITI Global Conference in Dakar on 12 June 2023 launched the 2023 EITI Standard<sup>5</sup>. Starting from 1 January 2025, EITI implementing countries will be assessed according to the new standard.<sup>6</sup> The new standard features updated and refined provisions to help countries tackle pressing challenges in the extractive sector. These amended provisions address the following thematic areas:

- anti-corruption: improve opportunities for countries and companies to utilize the EITI platform to identify and mitigate corruption risks in the natural resources sector.;
- energy transition: enhance transparency and public discussion on the energy transition by highlighting relevant policies and projecting the revenues countries can expect from oil, gas, and minerals under various market conditions;
- Gender, social and environmental issues: promote greater diversity in decision-making and to ensure disclosures address gender, social, and environmental issues, helping to ensure natural resources are

<sup>1</sup><http://www.ugeiti.org/>

<sup>2</sup><https://eiti.org/document/uganda-eiti-candidature-application>

<sup>3</sup><https://eiti.org/document/ugeiti-20202022-work-plan?>

<sup>4</sup>Source : <https://eiti.org/eiti>

<sup>5</sup>Source: [Minutes 56<sup>th</sup> Board Meeting](#)

<sup>6</sup>Source: [https://eiti.org/sites/default/files/2023-06/Explainer\\_EITI%20Standard%202023\\_%20Summary%20of%20changes.pdf](https://eiti.org/sites/default/files/2023-06/Explainer_EITI%20Standard%202023_%20Summary%20of%20changes.pdf)

managed for the benefit of all citizens.; and

- Revenue collection: more comprehensive and detailed disclosures, which can help countries strengthen their tax base and increase revenues.

The 2023 EITI Standard can be found at the following link: [2023 EITI Standard](#)

#### 1.4. Scope of Work

Moore Stephens Insight was appointed as the Independent Administrator to compile the third UGEITI Report, which spans the period from 1 July 2021 to 30 June 2022. This work was conducted in compliance with the International Standard on Related Services (ISRS) 4400, which outlines the procedures for performing agreed-upon tasks related to financial information and followed the specified terms of reference for the report's preparation. The scope of work is summarised in annex 1 of this report.

The reconciliation procedures conducted were not intended to serve as an audit in line with International Standards on Auditing, nor as a review under International Standards on Review Engagements. Consequently, no guarantees are provided regarding the transactions beyond the specific statements included in this report.

The detailed data reported by extractive companies, government bodies, and various sources can be found in Sections 4 and 5 of this report.

This report considered information received up to the 2<sup>nd</sup> of September 2024. Any information received after this date has not, therefore, been incorporated in this report.

## **2. EXECUTIVE SUMMARY**

The Extractive Industries Transparency Initiative (EITI) is a voluntary mechanism designed to improve the governance of public revenues from oil, gas, and mining resources in resource-rich countries. EITI mandates the public disclosure of all significant payments made by extractive companies to governments, as well as the corresponding revenues received by governments.

In alignment with Requirement 4.1 of the 2023 EITI Standard, extractive companies and government entities, including public administrations and state-owned enterprises, reported their payments and receipts. Additionally, reporting entities were required to provide contextual information, such as production and export data, employment figures, social payments, and other details stipulated by the 2023 EITI Standard.

## 2.1 Production and Export Data

### a) Production in the Oil and Gas sector

During the fiscal year 2021-22, the oil and gas sector remained in the exploration and pre-production stage. The Directorate of Petroleum and the Petroleum Authority of Uganda (PAU) confirmed that there was no production or export of oil and gas during this period.

### b) Production in the mining sector

Based on DGSM declaration, the table below presents a summary of the production values of mining products for the last three years as follows:

**Table 2: Production variance for the last three years**

Mineral	2019/20	2020/21	2021/22	Variation	
	Value of the production (in UGX)	Value of the production (in UGX)	Value (*) of the production (in UGX)	(2019/20)-(2021/22)	(2020/21)-(2021/22)
Limestone	106,744,663,000	-	93,343,667,050	-13%	100%
Iron Ore	-	4,232,000,000	72,828,561,355	100%	1621%
Pozzolana	-	-	17,752,573,840	100%	100%
Wolfram	2,200,491,000	-	6,820,192,964	210%	100%
Gold	1,847,073,000	196,000,000	3,428,090,368	86%	1649%
Kaolin	-	-	3,301,084,715	100%	100%
Syenitic Aggregate	-	-	2,483,940,425	100%	100%
Volcanic Ash	-	-	1,814,098,860	100%	100%
Marble	-	12,293,000,000	89,539,200	100%	-99%
Feldspar	-	-	24,291,600	100%	100%
Granite	-	-	12,144,000	100%	100%
Diatomite	-	-	7,595,000	100%	100%
Pozollana	23,389,575,000	-	-	-100%	-100%
Ermiculite	6,597,763,000	-	-	-100%	-100%
Other	653,923,000	926,000,000	-	-100%	-100%
<b>Total</b>	<b>141,433,488,000</b>	<b>17,647,000,000</b>	<b>201,905,779,377</b>	<b>43%</b>	<b>1,044%</b>

Source: DGSM Reporting template

(\*) The quantities were valued based on the unit prices provided in the DGSM FY2021/22 Performance Report

The production value increased by 1,044% compared to the 2020-21 period increased by 43% increase compared to 2019-20. These significant increases compared to the prior years, are explained mainly by the lift of most of the restrictions (i.e. curfew, lockdown) that were imposed by the government during the year 2020 and beginning of 2021 to limit the spread of COVID-19 pandemic.

The details on the production data are presented in section 4.1 of this report.

a) Export in mining sector

During FY 2021-22, the value of minerals exported amounted to 14,139,268,012 UGX, as detailed in the below table:

Table 3: Exportation of minerals data for FY 2021-22

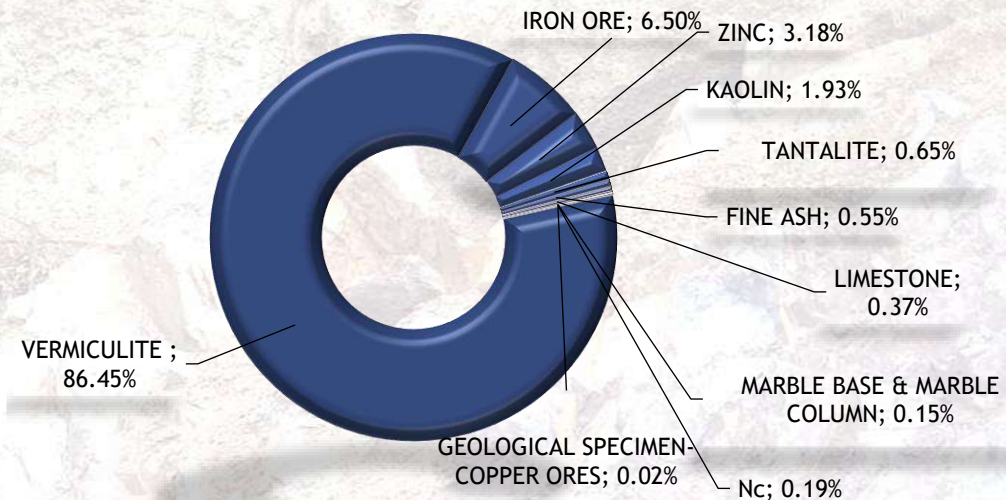
Mineral Type	Quantity (Kg)	Value (in UGX)	Contribution %
VERMICULITE	16,049,320	12,223,003,492	86.45%
IRON ORE	112,823,600	919,631,199	6.50%
ZINC	247,576	449,455,615	3.18%
KAOLIN	406,050	273,406,953	1.93%
TANTALITE	51,640	91,991,754	0.65%
FINE ASH	1,111,000	78,393,247	0.55%
LIMESTONE	41,150	51,887,709	0.37%
MARBLE BASE & MARBLE COLUMN	26,760	20,790,290	0.15%
GEOLOGICAL SPECIMEN-COPPER ORES	25,000	3,482,256	0.02%
Nc	76,000	27,225,497	0.19%
<b>Total</b>	<b>130,858,096</b>	<b>14,139,268,012</b>	<b>100%</b>

Source: URA

The analysis of the exported quantities by mineral, reported by URA, shows that Vermiculite and Iron Ore accounted for 93% of the total value of mineral exported for the fiscal year 2021-22.

In accordance with the presidential guidance on minerals date 24 November 2011, it was not allowed to export minerals as unprocessed minerals. As per the URA declaration of minerals exported, some companies were authorised to proceed with unprocessed exportation. More details for exports are presented in section 4.1 of this report.

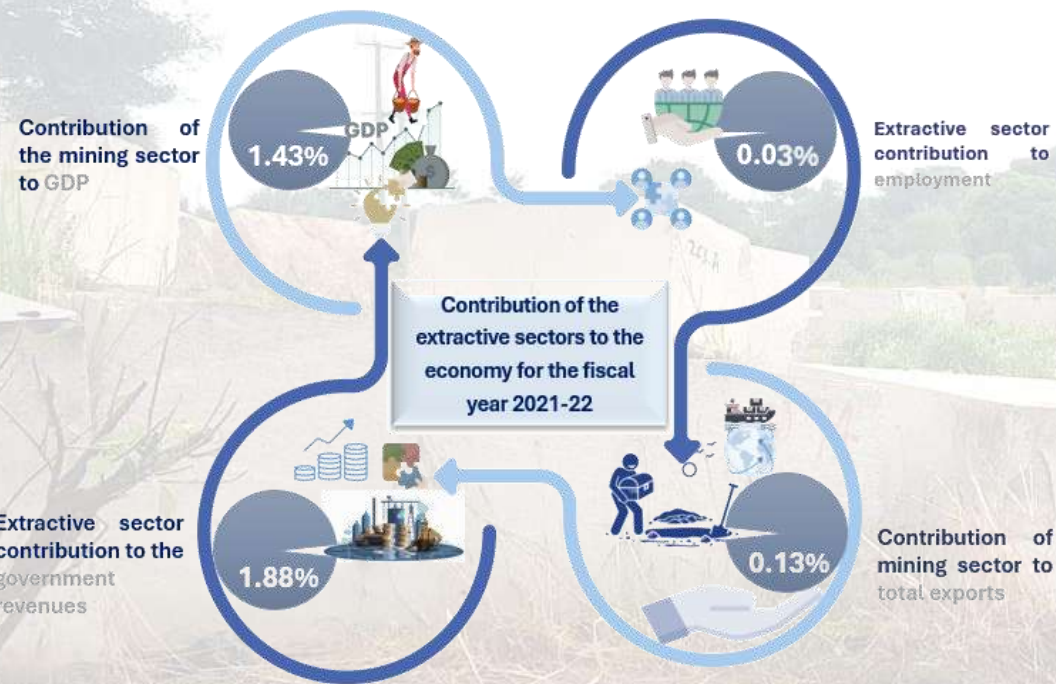
Chart 1: Contribution by mining exports in FY 21-22



## 2.2 Contribution to Uganda’s Economy

Based on the economic data presented in Section 4.2 of the report, the contribution of the extractive sector can be summarised as follows:

**Chart 2: Contribution of the extractive sectors to the economy for the fiscal year 2021-22**



### Contribution to GDP

The mining and quarrying sector’s contribution to GDP is shown to have declined from 1.89% in the previous year to 1.43% in FY2021-22. This represents UGX 2,327.09 billion of the national GDP at current basic prices, with 0.53% attributed to formal sector activities and 0.90% to the informal sector, according to macroeconomic data from the Uganda Bureau of Statistics (UBOS).

### Contribution to employment

For FY 2021-22, employment in the extractive sector accounted for 0.007% of Uganda’s working population, based on information provided by various reporting entities during the reconciliation phase. According to the last UBOS Labour Force Survey (ALFS) 2021, Uganda’s total population is estimated at about 43 million, with 20.5 million people working in 2021, of which 51% were own-use production workers and 49% were employed.

### Contribution to exports

According to the MEMD, the value of exports from the extractive sector amounted to UGX 18.5 billion, accounting for 0.13% of the country’s total exports in the FY 2021-22.

### Contribution to Government’s revenue

The contribution of the extractive sector to Government revenue amounted to UGX 411.38 billion, accounting for 1.43% of the total domestic revenues in the FY 2021-22. Details of the contribution to the economy are presented in Section 4.2 of this report.

## 2.3 Revenue Generated from the Extractive Industries

Total extractive revenues for the last three years as reported by the URA are summarised in the table below, by government agency and by sector

**Table 4: Summary of revenues for the last three periods**

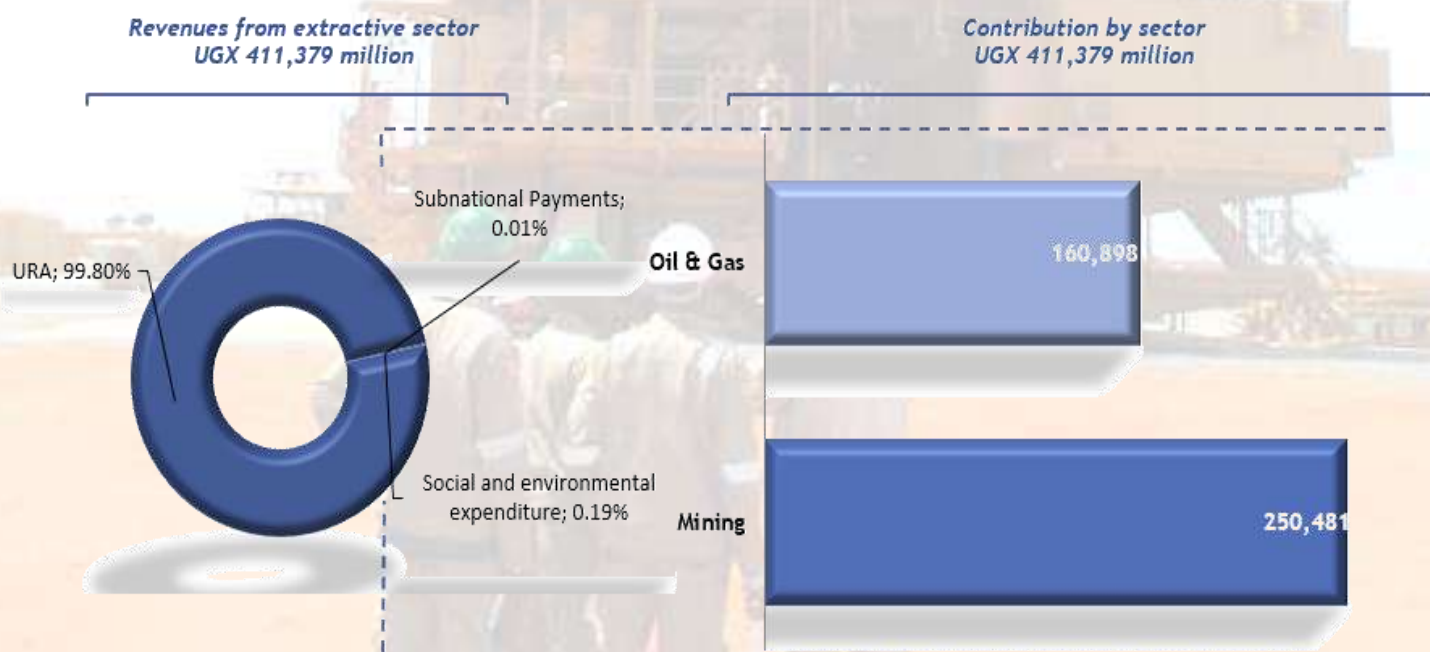
*Amounts in millions UGX*

Government Agency	2019/20 (a)	2020/21 (b)	2021/22 (c)
Uganda Revenue Authority URA	423,159	231,029	410,535
Social and environmental expenditure	11,987	9,324	778
National Environment Management Authority (NEMA)	113	0	0
Subnational Payments	78	997	65
<b>Total</b>	<b>436,353</b>	<b>241,349</b>	<b>411,379</b>
<b>Sector</b>			
Oil & Gas	61,414	180,268	160,898
Mining	374,939	61,081	250,481
<b>Total</b>	<b>436,353</b>	<b>241,349</b>	<b>411,379</b>

Source: UGEITI Declaration forms

Total revenues for 2021-22 increased by 70% compared to the previous period of 2020-21 because of the inclusion of revenues from non-extractive activities. 2021-22 revenues remain nevertheless 6% lower than the 2019-2020 revenues levels.

**Chart 3: Structure of extractive sector's revenues for the fiscal year 2021-22**



Source: UGEITI Declaration forms

The detail of total extractive revenues during FY 2021-22 is presented in Section 4.4 of this report.



## 2.4 Scope of the Data Collection and Reconciliation

### Reconciliation scope

Based on the reconciliation scope agreed by the UGEITI MSG, this reconciliation exercise covered the mining, oil and gas sectors. The UGEITI MSG agreed to include (retain) the four (4) oil and gas companies present in the country which held active licenses during the fiscal year 2021-22 as well as the twenty (20) mining companies that made payments over the materiality threshold of UGX 6 billion.

Table 5: List of extractive entities retained in the reconciliation scope for the FY 2021-22

N°	Name of Extractive Companies
1	TOTALENERGIES EP UGANDA
2	CNOOC UGANDA LTD
3	ORANTO PETROLEUM LIMITED
4	ARMOUR ENERGY LIMITED
5	TORORO CEMENT LTD
6	HIMA CEMENT LTD
7	NATIONAL CEMENT COMPANY UGANDA LIMITED
8	KAMPALA CEMENT CO. LIMITED
9	GOODWILL (UGANDA) CERAMIC CO. LIMITED
10	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA , SA
11	VIRAT ALLOYS LIMITED
12	DIAMOND STEEL UGANDA LIMITED
13	METRO CEMENT LIMITED
14	WAGAGAI MINING U LIMITED
15	NAMEKARA MINING COMPANY LIMITED
16	SINO MINERALS INVESTMENTS COMPANY LIMITED
17	MHK GENERAL AGENCIES LIMITED
18	ABASI BALINDA TRANSPORTERS LIMITED
19	Q3 HOLDINGS LIMITED
20	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
21	SAMTA MINES & MINERALS (U) LIMITED
22	DELTA REFRACTORIES LIMITED
23	BUSIA SUGAR AND ALLIED LTD.
24	HILLMARKS LIMITED

Revenues included in the reconciliation scope for the fiscal year 2021-22 represent 99% of total adjusted revenues from the mining, oil and gas sectors as detailed below:

Table 6: Reconciled revenues for the fiscal year 2021-22

Payments from	Revenues FY 2021-22		Revenues by sector	
	(UGX million) (a)+(b)	% Contribution	Oil & Gas (a)	Mining (b)
Reconciled revenue (*)	408,349	99%	160,898	247,450
Unilateral disclosure by Government Agencies (**)	2,187	1%		2,187
Unilateral disclosure by companies (**)	844	0%		844
Total unilateral disclosure (b)	3,030	1%	0	3,030
<b>Total revenues (a)+(b)</b>	<b>411,379</b>	<b>100%</b>	<b>160,898</b>	<b>250,481</b>

(\*) Reconciled revenues detailed by extractive entity in Section 5 of this report

(\*\*) Unilateral disclosure by Government Agencies and by companies are detailed by company in Section 4.4.2 of this report

The UGEITI MSG agreed to include in the reconciliation scope the Uganda Revenue Authority (URA) which is a centralised government revenue collection agency responsible for collecting all revenues due to government, including those from extractive entities.

## Unilateral disclosure

Government revenues received from companies that made payments below the materiality thresholds set by the UGEITI MSG, were included as part of the unilateral disclosure through government agencies.

## Reconciliation results

The unresolved discrepancies after adjustments are detailed in Section 5 of this report and are summarized as follows:

Table 7: Unresolved discrepancies for the fiscal year 2021-22

	Extractive companies (UGX)	Government (UGX)	Difference (UGX)	%
<b>Total payments declared</b>	<b>188,932,670,592</b>	<b>408,348,774,837</b>	<b>(219,416,104,245)</b>	<b>(53.73%)</b>

The discrepancy is primarily due to the submission of partially completed declaration forms of companies. Secondly, several of the companies have a large part of their activities not related to the extractive industry.

## 2.5 Completeness and Data Quality

### Comprehensiveness

#### Extractive entities

Out of the 24 companies included in the reconciliation scope, fifteen companies did not submit declaration forms by the 2<sup>nd</sup> September 2024 deadline set for data collection. The revenues reported by the URA for these fifteen companies represent 52.9% of the extractive sector's revenues and are detailed as follows:

Table 8: Companies that did not meet the reporting deadline for the Fiscal year 2021-22

No.	Company	Revenue	Contribution %
1	HIMA CEMENT LTD	109,551,193,140	26.63%
2	NATIONAL CEMENT COMPANY UGANDA LIMITED	66,273,176,864	16.11%
3	GOODWILL (UGANDA) CERAMIC CO. LIMITED	16,118,822,140	3.92%
4	VIRAT ALLOYS LIMITED	8,290,548,383	2.02%
5	DIAMOND STEEL UGANDA LIMITED	6,074,797,258	1.48%
6	METRO CEMENT LIMITED	5,601,107,393	1.36%
7	MHK GENERAL AGENCIES LIMITED	1,051,198,042	0.26%
8	ABASI BALINDA TRANSPORTERS LIMITED	1,044,253,493	0.25%
9	Q3 HOLDINGS LIMITED	787,817,616	0.19%
10	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	721,012,272	0.18%
11	SAMTA MINES & MINERALS (U) LIMITED	677,488,179	0.16%
12	DELTA REFRACTORIES LIMITED	434,603,429	0.11%
13	BUSIA SUGAR AND ALLIED LTD.	430,846,000	0.10%
14	HILLMARKS LIMITED	389,488,286	0.09%
15	ARMOUR ENERGY LIMITED	131,449,261	0.03%
	<b>Total Revenue</b>	<b>217,577,801,756</b>	<b>52.9%</b>

The MSG resolved to follow up with these companies to ensure submissions of complete declaration forms to improve the comprehensiveness of the data.

### Government Agencies

All government agencies submitted their completed declaration forms with exception of the Directorate of Geological Surveys and Mines (DGSM) which submitted a partially completed one.

### Conclusion on the Comprehensiveness

*Given the observations outlined above, we cannot conclude with reasonable assurance that the EITI data presented comprehensively covers all significant revenues and payments from the extractive sector in Uganda for the year 2021-2022.*

*The UGEIT MSG continues to follow up on and reconcile the information that was submitted after the deadline to ensure comprehensiveness of the record for the fiscal year 2021 - 2022.*

## Data quality and assurance

### Extractive entities

Only one company out of the nine (9) extractive entities that submitted its reporting templates provided signed copies by an authorised officer at management level. The revenues reported by Government Agencies in respect of the eight (8) companies which submitted reporting templates not signed by management, represent 45.5% of the extractive sector's revenues. These are set out as follows:

**Table 9: Non signed declaration forms for extractive entities for the fiscal year 2022-22**

No.	Company	Revenue	Contribution %
1	TOTALENERGIES EP UGANDA	124,192,272,714	30.2%
2	CNOOC UGANDA LTD	34,806,370,593	8.5%
3	ORANTO PETROLEUM LIMITED	1,768,254,462	0.4%
4	TORORO CEMENT LTD	90,567,450	0.0%
5	KAMPALA CEMENT CO. LIMITED	21,908,195,885	5.3%
6	MOTA ENGIL ENGENHARIA E CONSTRUCAO AFRICA, SA	-	0.0%
7	SINO MINERALS INVESTMENTS COMPANY LIMITED	1,807,475,605	0.4%
8	NAMEKARA MINING COMPANY LIMITED	2,708,339,270	0.7%
	<b>Total</b>	<b>187,281,475,979</b>	<b>45.5%</b>

Source: EITI Declaration forms

Wagagai Mining U Limited submitted signed reporting templates which were not certified by an external auditor. Additionally, none of the extractive companies had submitted their audited financial statements by the data collection deadline.

### Government Agencies

The Directorate of Geological Surveys and Mines (DGSM) submitted a partially completed template that was not signed. The Uganda Registration Services Bureau (URSB) submitted a completed template, but it was only partially signed.

The declaration forms provided by the Uganda Revenue Authority (URA) and the Uganda National Oil Company (UNOC) were signed by a senior official, as per the agreement of the UGEITI Multi-Stakeholder Group (MSG).

However, none of declaration forms were certified by the Auditor General (AG).

### Conclusion Data quality and assurance

*Based on the above, we cannot conclude that the revenues included in this report were subject to credible, independent audit, applying international auditing standards.*

## 2.6 Recommendations

Relevant recommendations and additional measures to be implemented in order to improve the EITI process in Uganda are summarised as follows:

Table 10: List of recommendations for the fiscal year 2021-22

N°	Recommendations
1	Establishing a legal basis for the UGEITI reporting process (EITI Requirement 4.1)
2	Improving the Identification of Extractive Revenues (EITI Requirement 4.1)
3	Incorporating TIN and historical information in the mining cadastre
4	Enhancing comprehensiveness of data on beneficial ownership (Requirement 2.5)
5	Disclosure of Financial Statements for reporting companies (EITI Requirements 2.6.b and 4.1.c)
6	Disclosure of Project Costs (EITI Requirement 4.10)
7	Greenhouse Gas Emissions (EITI Requirement 3.4)
8	Follow-up on prior years recommendations



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11 October 2024

# **3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE SECTOR**

We summarise in the table below the contextual information for the 2021/22 UGEITI report with a reference to the EITI requirement:

Table 11: Contextual information

Section	Non-revenue information	EITI requirement Ref
Section 3.2	Legal framework and fiscal regime	2.1
Section 3.3	Contract and license allocations	2.2
Section 3.4	Register of licenses	2.3
Section 3.5	Disclosure of licenses and contracts	2.4
Section 3.6	Beneficial ownership	2.5
Section 3.7	State participation in the extractive industries	2.6
Section 3.8	Exploration activities	3.1
Section 3.9	Greenhouse gas emissions	3.4
Section 3.10	Infrastructure and barter arrangements in the Extractive Sector	4.3
Section 3.11	Transportation revenues	4.4
Section 3.12	Data quality and assurance	4.9
Section 3.13	Project costs	4.10
Section 3.14	Environmental and social impact of extractive activities	6.4

## 3.1 Overview of the extractive industries including the main prospecting activities

### 3.1.1 Overview of oil and gas sector

Uganda's petroleum exploration journey began in the 1920s in Buliisa District, with renewed interest in the 1980s. Significant progress was made following the first commercial oil discovery in 2006 at the Mputa-1 well, a pivotal moment that spurred extensive exploration and data collection activities.<sup>7</sup>

The discovery of natural gas resources in Uganda dates back to 2002 in Turaco, located in the Western region. However, these resources were heavily contaminated with carbon dioxide. In 2006, commercial quantities of oil were confirmed in the Lake Albert Basin, marking the start of a series of 21 oil discoveries made in the country since then<sup>8</sup>.

Uganda's confirmed petroleum resource base is currently estimated at 6.5 billion barrels of Stock Tank Oil-Initially-In-Place (STOIIP), with an estimated 1.4 to 1.7 billion barrels

recoverable. Presently, only 40% of the Albertine Graben is licensed for exploration<sup>9</sup>.

These upstream and midstream projects are projected to attract an investment of roughly USD 15 billion over the course of 5 to 7 years. In the downstream sector, the investment as of 2021 is estimated to reach USD 1.5 billion annually. As Uganda advances toward petroleum production and value addition, it has a unique opportunity to address the longstanding issue of petroleum product supply insecurity, a challenge the country has faced for years. Currently, Uganda imports 95% of its petroleum products through Kenya and 5% through Tanzania.

Uganda's upcoming petroleum production has highlighted the importance of infrastructure that maximizes the value of its natural resources. To address this, the country has made significant strides in planning and executing projects within the petroleum midstream sub-sector. Notable efforts include the construction of a domestic refinery and the establishment of an export pipeline.

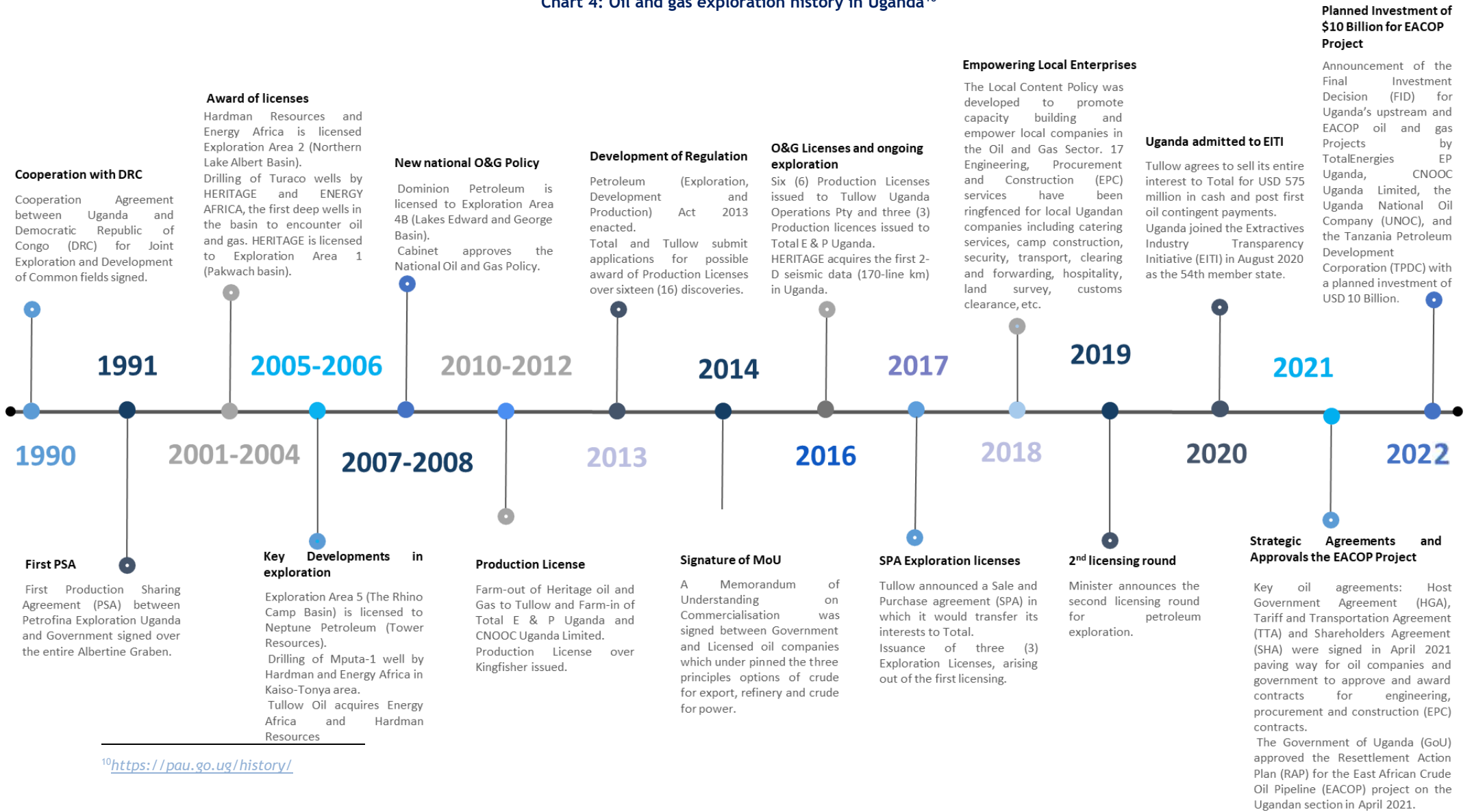
<sup>7</sup><https://www.pau.go.ug/petroleum-exploration-in-uganda/>

<sup>8</sup><https://www.pau.go.ug/petroleum-exploration-in-uganda/>

<sup>9</sup> state house investors protection unit, UNOC discuss progress of oil and gas sector

The following figure provides an overview of key milestones in the history of Uganda’s oil and gas sector:

Chart 4: Oil and gas exploration history in Uganda<sup>10</sup>



<sup>10</sup><https://pau.go.ug/history/>

### 3.1.2 Overview of the mining sector

#### a) Mining exploration history in Uganda

Currently, Uganda's mining sector has few large-scale producers, mainly focused on limestone and pozzolanic materials for cement production.

Mining activities in Uganda began to scale up in the 1970s, marked by the establishment of Kilembe Mine, which produced over 217,000<sup>11</sup> tonnes of blister copper along with cobalt, phosphates, and limestone. Other operations focused on extracting minerals like tungsten, tin, beryl, niobium, tantalum, and gold, many of which continue to be exploited informally.

Following 1986, the improvement in global commodity prices and a more favorable business environment in Uganda made the mining industry more attractive to investors. Consequently, many companies sought licenses, leading to the discovery of various mineral deposits, some of which are still in the exploration phase while others have been mined or processed<sup>12</sup>.

#### b) Artisanal and Small-Scale Mining (ASM)

##### Overview of the ASM sector in Uganda<sup>13</sup>

In Uganda, the Mining and Minerals Act of 2022 defines artisanal mining as operations not exceeding a depth of ten meters, conducted under an artisanal mining license and following legal provisions.

Playing a vital role in Uganda's mining industry, ASM has contributed significantly to local development and job creation. By 2018, it was estimated that ASM provided over 1 million direct and indirect jobs, impacting roughly 10% of Uganda's population. While the sector is largely informal and excluded from the GDP, formal ASM operations have generated UGX 713.5 million in national revenue between 2014 and 2021.

<sup>11</sup>[https://www.ugandainvest.go.ug/uia/images/Download\\_Center/SECTOR\\_PROFILE/Mining\\_Sector\\_Profile.pdf](https://www.ugandainvest.go.ug/uia/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf)

<sup>12</sup>[https://www.ugandainvest.go.ug/uia/images/Download\\_Center/SECTOR\\_PROFILE/Mining\\_Sector\\_Profile.pdf](https://www.ugandainvest.go.ug/uia/images/Download_Center/SECTOR_PROFILE/Mining_Sector_Profile.pdf)

ASM activities are widespread, with over 80% of Uganda's mining workforce engaged in this sector. Key areas include Tiira, Busitema, and Mawero in Busia District, Sigulu Island in Namayingo District, and Chepkarate and Komerimeri in Amudat District. Additionally, districts like Nakapiripirit, Moroto, Kaboong, Mubende, Kassanda, and others continue to witness active ASM practices, which drive the industry forward.

Artisanal and small-scale mining (ASM) includes activities such as developing underground workings, operating small-scale processing plants, quarrying, and alluvial mining in riverbanks and beds. In Uganda, ASM is responsible for the majority of gemstone production and more than 90% of the extraction of metallic minerals, industrial minerals (e.g., gypsum, limestone, pozzolanic material), and other building minerals (e.g., clay, sand, aggregate).

Building minerals are extracted in most districts, whereas mining for other commodities is largely concentrated in the southwest, central, and eastern regions of the country.

Artisanal and small-scale miners (ASMs) dominate the gold industry in Uganda and are distributed across several regions. These regions include:

- ✓ Karamoja Region (Amudat, Abim, Nakapiripirit, Napak, Kaabong, Moroto, Nabilatuk, and Kotido)
- ✓ Eastern Region (Busia, Bugiri, and Namayingo districts)
- ✓ Central Region (Kyegegwa, Mubende, and Kassanda districts)
- ✓ Kigezi Region (Kisoro and Kabale)
- ✓ Ankole Region (Bushenyi and Buhweju districts)

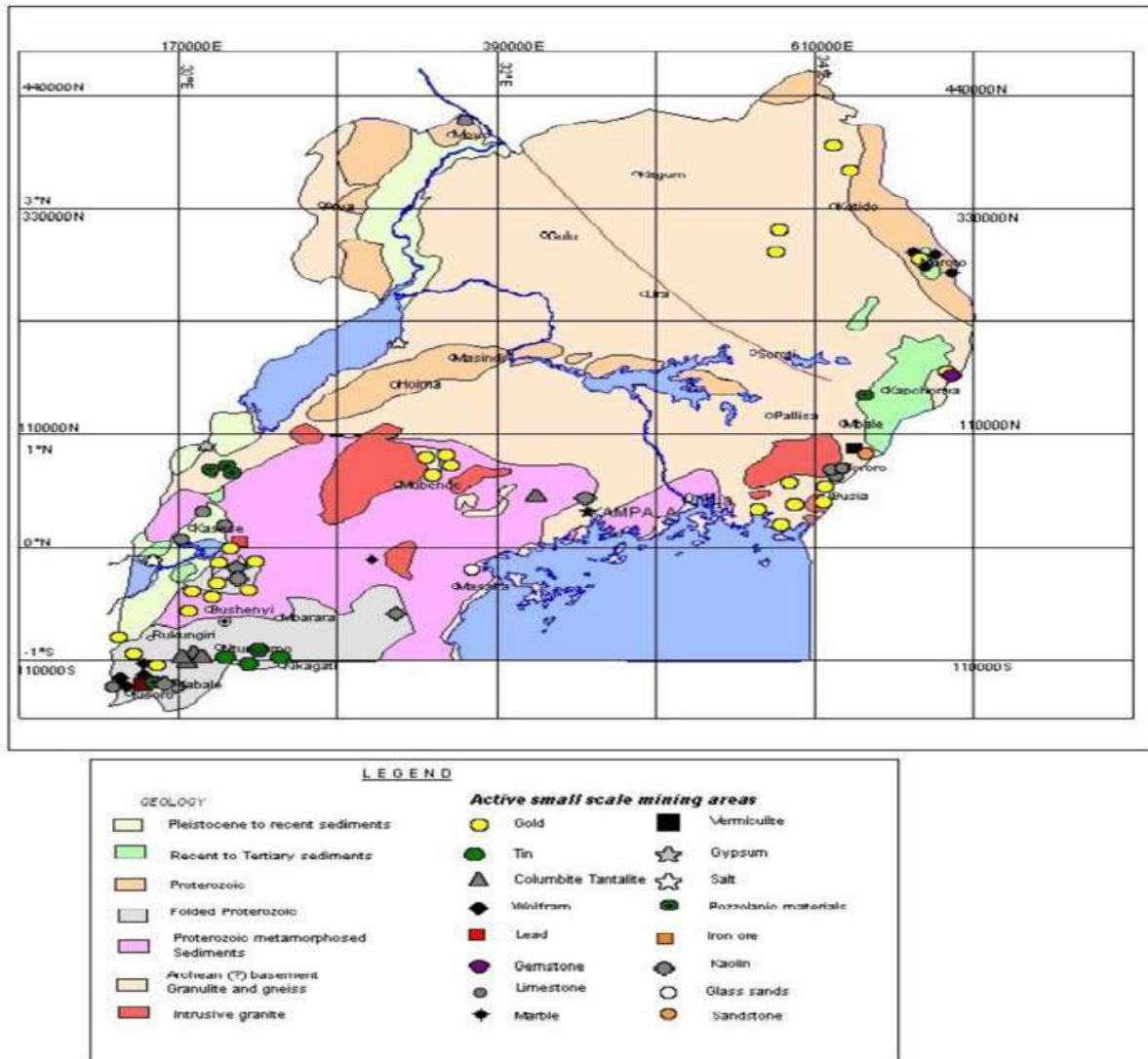
The gold industry in Uganda is significantly shaped by these artisanal and small-scale mining activities.

<sup>13</sup> Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.



The current active ASM areas in Uganda are illustrated on the map below:

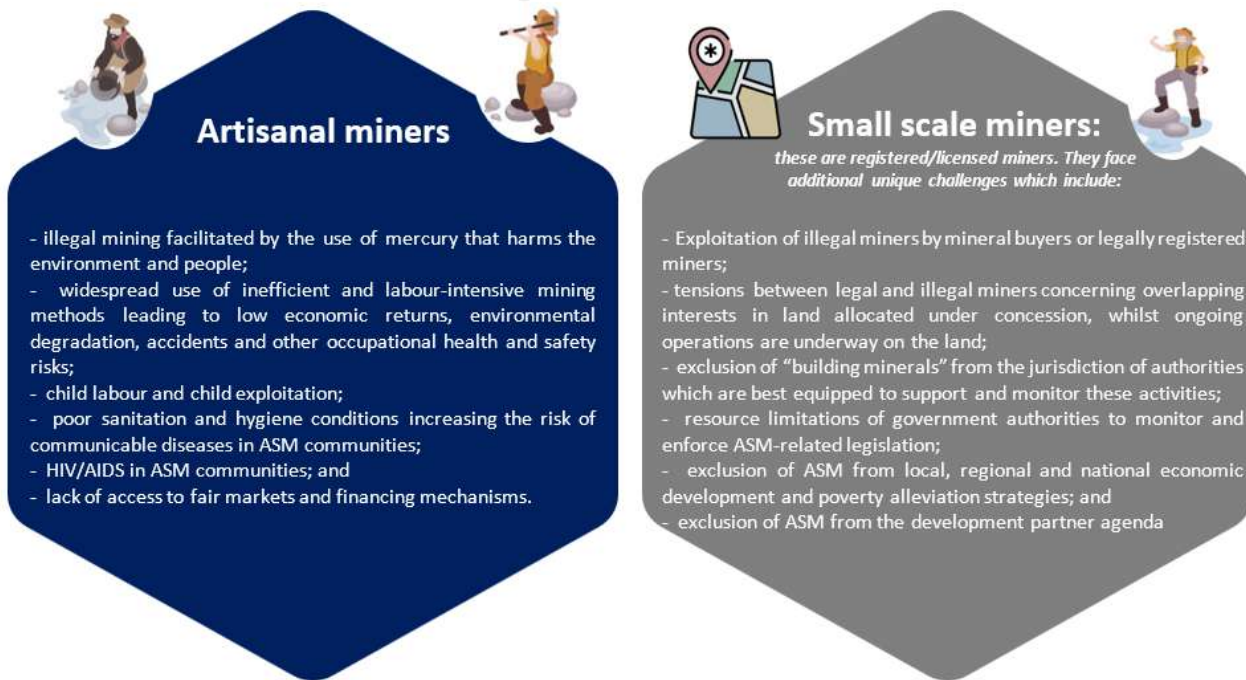
Chart 5: Map showing the active ASM areas in Uganda<sup>14</sup>



The challenges affecting both artisanal and small-scale miners are prevalent in the ASM sub-sector in Uganda.

<sup>14</sup> Final Consultancy report on Artisanal and Small-Scale Mining Stakeholder Mapping in Uganda - July 2021.

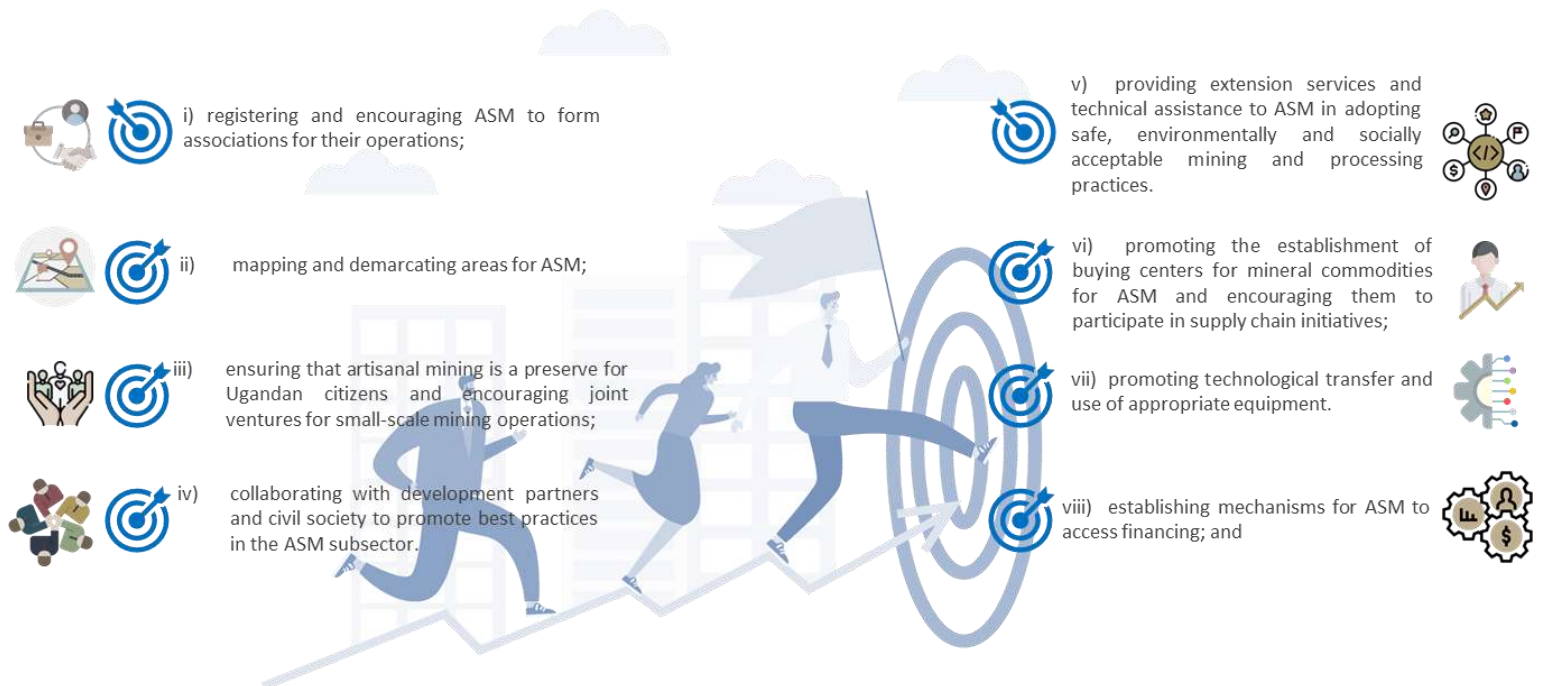
Chart 6: ASM sub-sector challenges in Uganda



Government of Uganda recognized the importance of regulation, organization, formalization of ASM sector to not only improve the working conditions of miners, but also

minimize the loss of government revenue. The Mining and Mineral Policy of 2018 sought to organize and legalise artisanal and small-scale mining in Uganda.

Chart 7: ASM sub-sector development recommendations



The European Union (EU) and the African, Caribbean, and Pacific Group of States (ACP-EU) are partnering with Uganda under the ACP-EU Development Minerals Program to enhance the formalization of mining operations. This initiative supports the creation and implementation of an Artisanal and Small-scale Mining (ASM) Strategy aimed at improving livelihoods through increased employment and better incomes. The program focuses on:

- ✓ Formalizing artisanal and small-scale mining operations,
- ✓ Boosting incomes and business development for ASMEs with improved skills, access to finance, technology, markets, and information,
- ✓ Enhancing environmental and social safeguards in mining activities,
- ✓ Supporting women-owned and managed ASMEs throughout the value chain,
- ✓ Facilitating knowledge exchanges within the ACP.

As part of this effort, the Biometric Registration of Artisanal and Small-scale Mining (BRASM) project was launched by the Directorate of Geological Survey and Mines in Uganda in 2021. This project is designed to keep an updated register of all ASMs, service providers, dealers, and agents, and to develop a comprehensive database containing bio-data such as names, sex, age, location, affiliations to registered ASM associations, and National Identification Numbers (NIN). The goal is to establish the number and categories of people involved in ASM activities. Currently, BRASM has successfully registered 6,211 artisanal miners in Busia, Namayingo, Buhweju, Kassanda, and Mubende districts.

The Ministry of Energy and Mineral Development (MEMD) has also played a crucial

role in the training and mobilization of Artisanal and Small-scale Mining Enterprises (ASMEs) for responsible and sustainable mining practices. To date, 350 ASMEs with 3,932 miners have been trained and sensitized across 25 districts in Uganda. Furthermore, the MEMD is preparing to officially launch the Formalization and Business Development Strategy for the Development Minerals sector.

#### [Reforms of the ASM sector in Uganda](#)



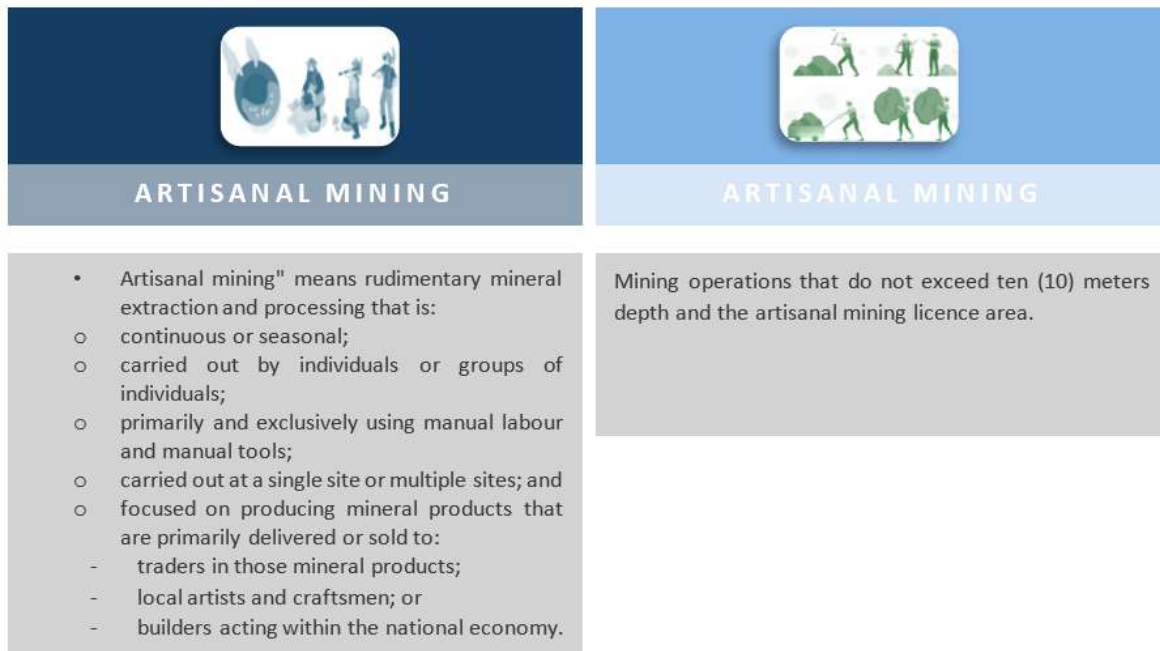
Under the Mining and Minerals Act of 2022, which succeeded the Mining Act of 2003, the ASM sub-sector in Uganda is now regulated with updated provisions. This new legislation introduces reforms focused on the organization, registration, licensing, and regulation of the ASM sector. A notable advancement is the introduction of a progressive licensing scheme, distinguishing between artisanal and small-scale mining operations through separate licenses.

These reforms aim to provide a structured framework for managing ASM activities, ensuring that different players in the sector are appropriately categorized and regulated.

## Artisanal Mining definition

The Artisanal Mining definition, as outlined by the Mining and Minerals Act of 2022, is specified as follows:

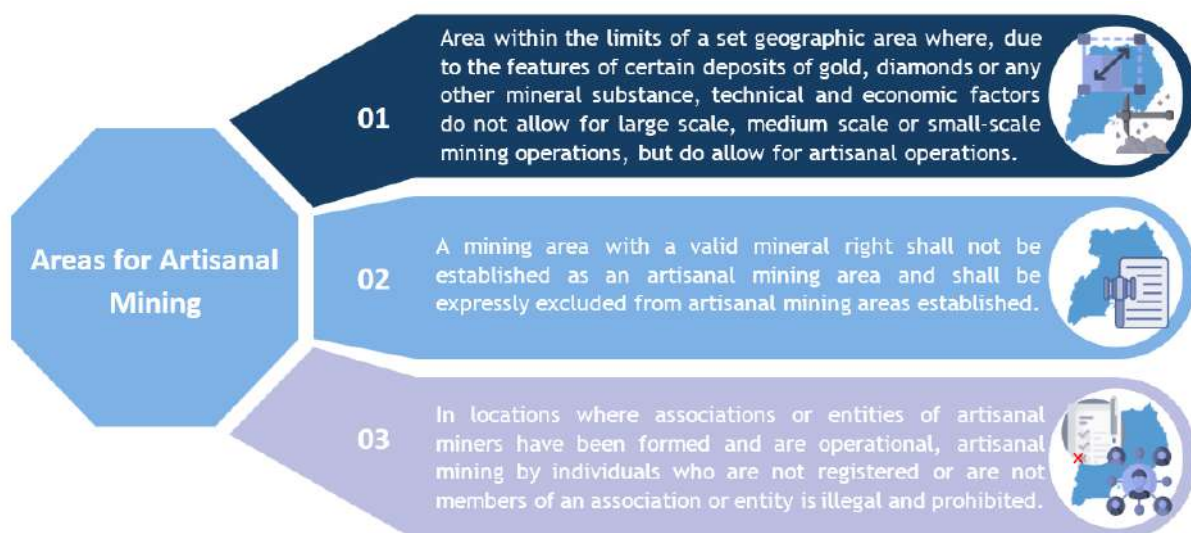
Chart 8: Artisanal Mining definition under the Mining and Minerals Act 2022<sup>15</sup>



## Establishment of areas for Artisanal Mining

The criteria for the establishment of artisanal mining areas, as adopted by the Mining and Minerals Act 2022, are detailed in the figure below:

Chart 9: Artisanal Mining Areas, according to the Mining and Minerals Act 2022<sup>16</sup>



<sup>15</sup>The Mining and Minerals Act 2022, Article 8.

<sup>16</sup>The Mining and Minerals Act 2022, Article 95.

## Eligibility for Artisanal and Small-Scale mining licenses

The Mining and Minerals Act 2022 outlines the criteria for obtaining licenses for Artisanal and Small-Scale mining. The table below details these eligibility requirements:

**Chart 10: Artisanal and Small-Scale mining licenses eligibility criteria under the Mining and Minerals Act 2022**

### Artisanal mining license <sup>33</sup>

- > hundred percent of its shares held by Ugandan citizens. An Artisanal mining licence shall be granted to:
  - an individual who is a citizen of Uganda;
  - a cooperative society, trustee or association registered or incorporated under the laws of Uganda comprising of Ugandan citizens exclusively and whose membership shall include women and marginalised groups, where applicable;
  - a joint venture or partnership registered in accordance with the Partnership Act, 2010 comprising of Ugandan citizens exclusively;
  - a business registered under the Business Name Registration Act and exclusively owned by Ugandan citizens; or
  - a company registered or incorporated under the Companies Act, 2012 and having one.
- > An Artisanal mining licence shall not be granted to a cooperative society which is not registered in accordance with the laws of Uganda.
- > An Artisanal mining licence shall not be granted to a body corporate:
  - which is not registered and incorporated under the Companies Act, 2012;
  - which is in liquidation other than a liquidation which forms part of a scheme for the reconstruction or amalgamation of such body corporate;
  - in respect of which an order has been made by a court of competent jurisdiction for its winding up or dissolution; or
  - which has made a composition or arrangement with the creditors under insolvency proceedings.



### Small-Scale mining license <sup>34</sup>

- > A Small-Scale mining licence shall not be granted to a cooperative society which is not registered in accordance with the Cooperative Societies Act.
- > A Small-Scale mining licence shall be granted to:
  - an individual who is a citizen of Uganda;
  - a cooperative society or associations registered under the laws of Uganda comprising Ugandan citizens exclusively;
  - a partnership registered in accordance with the Partnership Act 2010 comprising of Ugandan citizens holding 100% of the shares; or
  - a company registered and incorporated under the Companies Act, 2012 and having 100% of its shares held by Ugandan citizens.
- > A Small-Scale mining licence shall not be granted to a body corporate:
  - which is not registered and incorporated under the Companies Act 2012 or any other applicable written law;
  - which is in liquidation other than a liquidation which forms part of a scheme for the reconstruction or amalgamation of such body corporate;
  - in respect of which an order has been made by a court of competent jurisdiction for its winding up or dissolution; or
  - which has made a composition or arrangement with the creditors.



## 3.2 Legal and Institutional Framework

### 3.2.1. Legal framework of the oil and gas sector

To regulate Uganda's oil and gas sector effectively, the Government has developed a comprehensive policy and legal framework. This :

#### a) Legislation governing the Oil and Gas sector

Below is a table outlining the principal policies, laws, and regulations:

Chart 11: Legal framework for Oil and gas sector



#### Policies:

- The National Oil and Gas Policy for Uganda (NOGP), 2008.
- The Oil and Gas Revenue Management Policy for Uganda, 2012.



#### Laws and regulations:

- ✓ The Constitution of the Republic of Uganda;
- ✓ Presidential guidance on minerals, dated 24 November 2011;
- ✓ The Petroleum (Exploration, Development, and Production) Act, 2013;
- ✓ The Model Production Sharing Agreement (MPSA) ,2016;
- ✓ The Petroleum (Refining, Conversion, transmission and midstream Storage) Act,2013;
- ✓ Public Finance Management (PFMA) Act 2015;
- ✓ Petroleum and Supply Act, 2003;
- ✓ Wildlife Act, (Cap 200 of the laws of Uganda) 2019;
- ✓ National Forestry and Tree Planting Act, 2003;
- ✓ Public Health Act, (Cap. 281 of the laws of Uganda);
- ✓ Water Act, (Cap. 152 of the laws of Uganda);
- ✓ Income Tax Act, (Cap. 340 of the laws of Uganda);
- ✓ National Environment Act, 2019;
- ✓ The East African Crude Oil Pipeline (EACOP) Special Provisions) Act 2021;
- ✓ Draft National Petroleum Policy 2023;
- ✓ The Companies Act 2012 as amended;
- ✓ Leadership Code (Amendment act 2017 and 2021);
- ✓ Anti-money laundering act, 2013;
- ✓ The whistleblowers protection act, 2010; and
- ✓ Inspectorate Of Government Act, 2002.

A summary of the different laws is presented in Annex 15. A detailed description of the laws enacted in the fight against corruption is presented in section 3.2.4.

#### b) Ongoing reform

Uganda's petroleum sector is currently undergoing significant reform with the development of a new National Petroleum Policy (NPP). The first draft of the NPP has been prepared and is currently under review by the Ministry of Energy and Mineral Development. Approval is anticipated by late 2024 or early 2025.

Since 2002, the Energy Policy and, subsequently, the National Oil and Gas Policy (2008) have guided Uganda's petroleum industry. A comprehensive review conducted in 2020 highlighted key achievements, including the discovery of 6.5 billion barrels of oil, substantial foreign direct investment, job creation, and the establishment of vital regulatory institutions. However, the review also identified ongoing challenges, such as limited reserves, security of supply, local participation, and environmental concerns. In response, the review recommended the development of a comprehensive National Petroleum Policy to capitalize on past successes and address these gaps.

The new National Petroleum Policy (NPP) is centered on sustainable growth in Uganda's petroleum industry, with the objective of using the country's resources to support socio-economic development. The policy sets out nine key objectives aimed at transforming the sector, including:

- Increasing petroleum reserves;
- Efficient resource management;
- Adding value to produced petroleum;
- Ensuring a stable supply of high-quality petroleum products;

The following Table illustrates the critical policy interventions designed to achieve these objectives. Each objective is supported by specific actions aimed at driving targeted outcomes and enhancing overall sector performance:

- Building local capacity;
- Maximizing national participation in the industry;
- Promoting environmental and social responsibility;
- Enhancing safety standards; and
- Ensuring transparency and accountability across the sector.

The Government is firmly committed to using the NPP as a tool to address energy poverty, transform Ugandan society, and leverage regional and global value chains amid rising energy demand. Over the ten-year implementation period, the NPP is expected to deliver the following outcomes:

- Increase the petroleum sector's contribution to GDP from 3% (2021) to 12% over 10 years;
- Grow investment in the petroleum industry from USD 6.3 billion (2023) to USD 20 billion over 10 years;
- Increase annual petroleum revenues from USD 0.046 billion (2021) to USD 2.8 billion within five years;
- Expand employment opportunities from 10,651 Ugandans (2023) to 161,700 over 10 years;
- Increase the value of contracts awarded to Ugandan companies from 25% (2023) to 40% over 10 years;
- Reduce the proportion of the petroleum products import bill from 15% to 1% over 10 years;
- Lower greenhouse gas emissions associated with petroleum activities from 30 kgCO<sub>2</sub>e to 20 kgCO<sub>2</sub>e within 10 years; and
- Boost social inclusion, increasing the percentage of women employed in the petroleum sector from 33% to 50% over 10 years.

Table 12: Objectives and actions of the NPP

Objectives	Action
Increase the size of petroleum reserves	<ul style="list-style-type: none"> <li>i. Carry out preliminary data acquisition.</li> <li>ii. Enhance resource assessment to obtain a better understanding of the petroleum potential of the country.</li> <li>iii. License new exploration areas in the Albertine Graben.</li> <li>iv. Carry out the promotion of acreage to attract further investment in petroleum exploration in the country.</li> <li>v. Opening up and licensing new prospective basins in the country for petroleum exploration.</li> <li>vi. Avail quality petroleum data and improve the accessibility of the data to potential investors.</li> <li>vii. Establish alternative licensing approaches to attract investment in petroleum exploration.</li> <li>viii. Promote technology that ensures an increase in recovery factor.</li> <li>ix. Undertake effective evaluation of licensed acreage.</li> <li>x. Ensure regular licensing.</li> </ul>
To efficiently manage the country's petroleum resources	<ul style="list-style-type: none"> <li>i. Enhance the capacity of Government institutions to promote, license, monitor, regulate, administer and carry out petroleum activities and operations.</li> <li>ii. Develop systems to increase efficiency in data management and leverage the use of digital technologies.</li> <li>iii. Enhance technical and economic assessment of petroleum projects.</li> <li>iv. Strengthen efficient licensing, monitoring and regulation of petroleum activities.</li> <li>v. Enhance the investment in development, production and commercialization infrastructure.</li> <li>vi. Expedite the processes in the acquisition of land for the establishment of the production and commercialization infrastructure.</li> <li>vii. Enhance state capacity to participate in the development and production of the country's petroleum resources.</li> <li>viii. Promote efficient reservoir management during petroleum production to achieve an extension of the life of the fields.</li> <li>ix. Build additional capacity in fiscal management and negotiation in the petroleum industry.</li> <li>x. Strengthen the regulatory framework for metering, tariffs and decommissioning.</li> <li>xi. Promote efficient cost management of petroleum operations.</li> <li>xii. Enhance coordination between relevant institutions and agencies.</li> <li>xiii. Enhance common-use of infrastructure through third-party access.</li> </ul>
To ensure value addition and commercialisation of produced petroleum.	<ul style="list-style-type: none"> <li>i. Support the development of infrastructure for petroleum processing in the country</li> <li>ii. Support the development of efficient transportation and storage infrastructure for petroleum in the country</li> <li>iii. Promote research and technology initiatives geared towards optimal use of products from the intermediates and feedstock</li> </ul>
To ensure efficient and sustainable supply of quality petroleum products in the country	<ul style="list-style-type: none"> <li>i. Monitor the quality of petroleum products.</li> <li>ii. Increase investment in product pipelines and storage.</li> <li>iii. Enhance affordability of petroleum products to consumers.</li> <li>iv. Promote the use of natural gas as an alternative source of energy.</li> <li>v. Promote competition in the downstream petroleum industry.</li> <li>vi. Establish and manage data effectively in the downstream sub-sector.</li> <li>vii. Increase investment in blending infrastructure.</li> <li>viii. Diversify petroleum supply routes and transportation modes.</li> <li>ix. Strengthen the framework to efficiently manage the downstream sub-sector and ensure separation of policy and licensing from regulation of petroleum supply.</li> <li>x. Initiate and support the development of standards to regulate petroleum supply.</li> </ul>
To develop national capacity and ensure	<ul style="list-style-type: none"> <li>i. Enhance the training of Ugandans in the management of petroleum operations.</li> <li>ii. Support the review of the education curricula in the country to develop the workforce required for petroleum activities.</li> </ul>



Objectives	Action
technology Transfer for the petroleum industry	<ul style="list-style-type: none"> <li>iii. Strengthen the frameworks to enhance technology and knowledge transfer in the petroleum industry.</li> <li>iv. Establish a petroleum research and development Centre.</li> <li>v. Strengthen the capacity of the country's persons and enterprises to participate in the delivery of goods and services for the petroleum industry.</li> <li>vi. Strengthen the requirements for joint-venture partnerships between local and foreign companies to promote national capacity development.</li> <li>vii. Ensure training of Ugandans by licensed oil companies and their subcontractors.</li> <li>viii. Support specialized training Institutions in becoming centres of excellence in petroleum training.</li> </ul>
To ensure optimal national participation in the petroleum industry	<ul style="list-style-type: none"> <li>i. Support the enhancement of the financial and technical capacity of local enterprises to participate in petroleum and to partner with foreign firms.</li> <li>ii. Foster and harness the creation of linkages between the petroleum industry and key sectors of the economy.</li> <li>iii. Enhance the capacity of the national oil company to participate in petroleum activities.</li> <li>iv. Evaluate the need for the establishment of more state-owned enterprises to participate in other strategic areas for the petroleum industry value chain.</li> <li>v. Enhance indigenous capability in the petroleum industry.</li> </ul>
To ensure sound environmental and social management in the petroleum industry	<ul style="list-style-type: none"> <li>i. Support the development of infrastructure required for proper waste disposal.</li> <li>ii. Support climate smart research, technology, knowledge and skills for prudent environment management.</li> <li>iii. Enhance the environmental legal frameworks for the petroleum industry.</li> <li>iv. Strengthen capacity to monitor, inspect and enforce environmental provisions.</li> <li>v. Strengthen mechanisms for addressing environmental and social grievances, disputes and conflicts arising from petroleum activities.</li> <li>vi. Promote usage of Liquefied Petroleum Gas to mitigate deforestation.</li> <li>vii. Develop tools and protocols for biodiversity measurement and monitoring to maintain species diversity and abundance.</li> <li>viii. Support the climate change adaptation and mitigation interventions in the petroleum industry</li> <li>ix. Strengthen the monitoring and enforcement of laws and regulations on gender in the petroleum industry.</li> <li>x. Support the participation of the vulnerable and marginalized groups in the petroleum activities</li> <li>xi. Create awareness programs on gender and equity for petroleum communities.</li> <li>xii. Support mechanisms to minimize emissions from facilities and processes as much as possible</li> <li>xiii. Support the development of infrastructure required for proper decommissioning.</li> <li>xiv. Create awareness about the energy transition to the public.</li> <li>xv. Enhance sectoral linkages to facilitate the energy transition.</li> </ul>
To enhance quality, health, safety, security, and work environment in petroleum operations	<ul style="list-style-type: none"> <li>i. Strengthen and enforce the regulatory framework for health safety and work environment in petroleum operations.</li> <li>ii. Develop and implement health safety and security regulatory tools for compliance monitoring in the petroleum industry.</li> <li>iii. Coordinate with security agencies involved in the petroleum industry to avert any security threats to operations.</li> <li>iv. Promote quality control and assurance of substances and equipment used in the industry.</li> <li>v. Promote a sound health safety and security culture and best practices among stakeholders.</li> </ul>
To enhance transparency, accountability, and management of stakeholder participation	<ul style="list-style-type: none"> <li>i. Develop and implement a responsive and dynamic communication framework for the petroleum industry.</li> <li>ii. Strengthen coordination and collaboration within Government entities and with other key stakeholders.</li> <li>iii. Ensure publication and disclosure of information in line with international best practices and standards.</li> <li>iv. Improve access to information in the petroleum industry.</li> <li>v. Establish strategic partnerships with key stakeholders.</li> <li>vi. Embrace a sustainable and inclusive corporate social investment culture for local economic and social development.</li> </ul>

Source: National Petroleum Policy sent by MEM

The implementation of the National Petroleum Policy (NPP) will follow a "whole-of-government" approach to ensure seamless integration and alignment across various Ministries, Departments, and Agencies (MDAs). To operationalize the NPP, five-year implementation plans will be developed, detailing specific actions, responsibilities, and timelines, all in accordance with Uganda's National Development Plan III and Vision 2040. These plans will guide the preparation of Annual Costed Work Plans, which will be financed through MDAs' Ministerial Policy Statements, with additional support from Development Partners where necessary. District Local Governments will also receive technical assistance from MDAs to integrate key policy interventions into their own five-year and annual plans. The first implementation plan spans FY 2023/2024 to FY 2028/2029.

The Ministry of Energy and Mineral Development (MEMD) will provide oversight and coordinate the implementation of the NPP, offering strategic direction for the development of Uganda's petroleum industry. Under the guidance of the Cabinet, MEMD will act as the central coordinating and consultative body due to the multi-sectoral nature of the policy, involving numerous MDAs.

Within MEMD, two key institutions; the Petroleum Authority of Uganda (PAU) and the Uganda National Oil Company (UNOC), have been established to manage the regulatory and commercial aspects of the industry, respectively. At the sub-national level, District Local Governments will play a critical role in supporting petroleum resource management in their respective regions.

The tasks of main Ministry, Department, and Agency involved in the implementation of the NPP are presented below:

**Chart 12: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP)**



**Roles and Responsibilities**

- Promote Uganda's petroleum potential.
- Investigate frontier areas.- Develop and implement policies, laws, and regulations.
- Oversee licensing.- Evaluate petroleum resources.
- Approve field development plans.- Promote investment and transparency.- Monitor and evaluate policy implementation.
- Supervise government institutions in the petroleum sector.
- Negotiate and endorse petroleum agreements.

**Roles and Responsibilities**

- Enforce compliance with petroleum laws, contracts, and agreements.
- Approve petroleum activities.
- Monitor licensed petroleum operations.
- Ensure optimal development and recovery from fields.
- Oversee petroleum facilities.
- Measure and value produced petroleum.
- Approve tariffs and fees.- Monitor health, safety, and environmental practices.
- Manage petroleum data and competition.
- Enforce national content requirements.

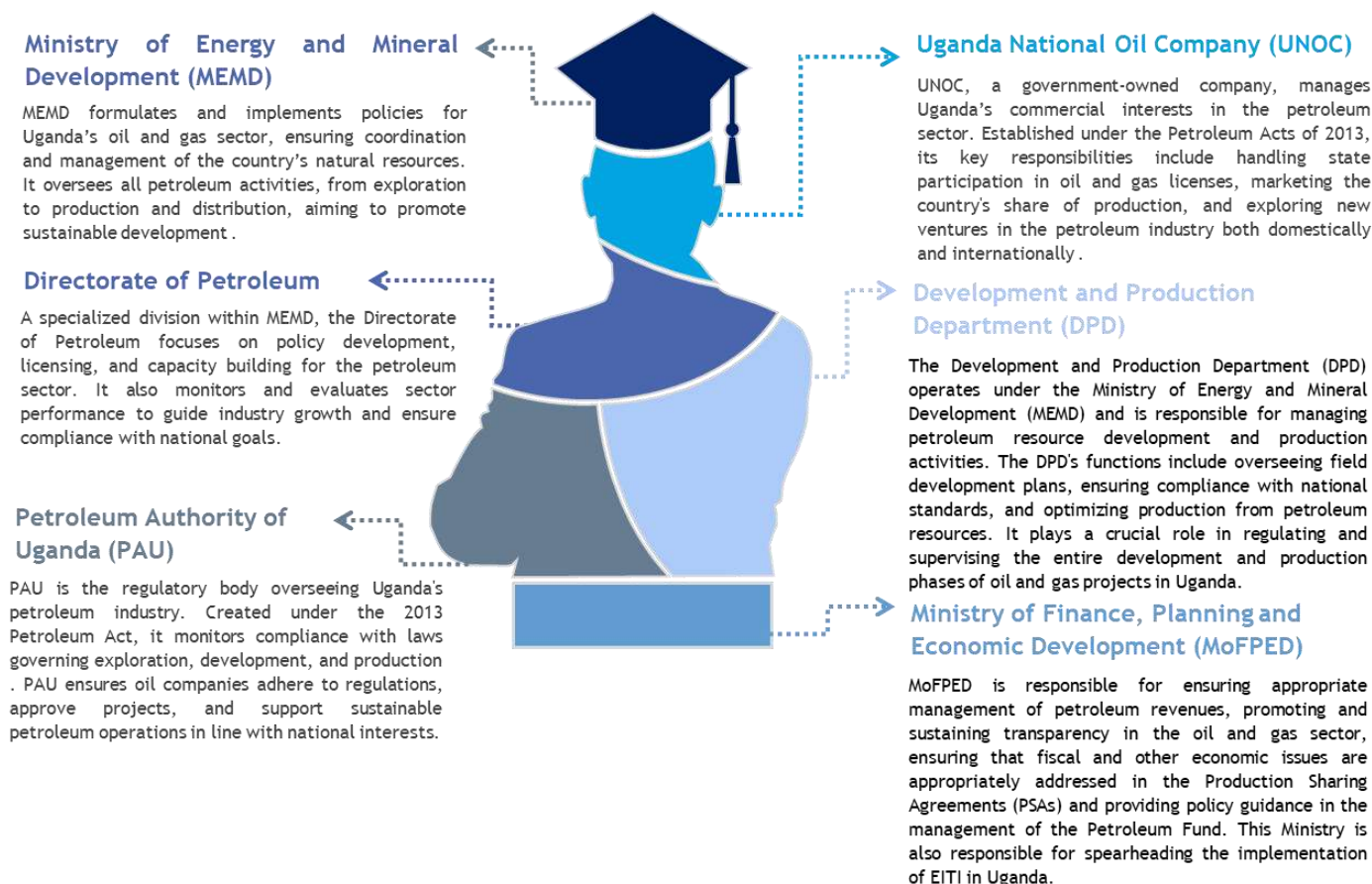
**Roles and Responsibilities**

- Manage Uganda's commercial interests in the petroleum industry.
- Oversee the state's participation in petroleum activities.
- Manage marketing of the state's petroleum share.
- Develop expertise in petroleum.
- Investigate new ventures.
- Participate in joint ventures on behalf of the state.
- Maximize shareholder value.
- Attend operating committee meetings of joint ventures.

### c) Institutional framework of the Oil and Gas sector

The main government agencies involved in Uganda's oil and gas sector are detailed in the chart below:

Chart 13: Institutional framework in the Oil and gas sector <sup>17,18</sup>



A summary of the institutional framework is presented in Annex 16.

### a) Fiscal regime of the Oil and Gas activities

The Uganda Revenue Authority (URA) collects the following key tax revenues from the oil and gas industry:

<sup>17</sup> Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.

<sup>18</sup> National Oil and Gas Policy Uganda, page 45.

Chart 14: Key Revenue streams in the Oil and gas sector

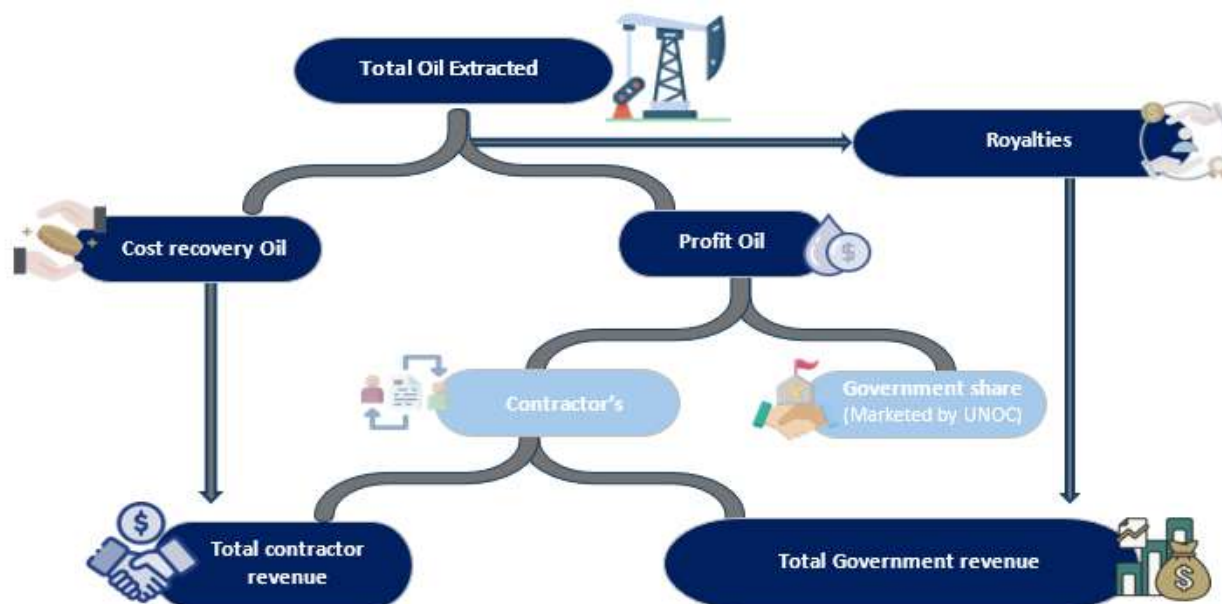


### Fiscal Regime under Production Sharing Agreements (PSAs)

The fiscal framework of Uganda's petroleum sector is structured through Production Sharing Agreements (PSAs). These agreements involve the government engaging oil

companies, which are compensated with a predetermined portion of the production. The key elements of a PSA's fiscal structure are illustrated in the figure below, including royalties, cost recovery oil, profit oil, and income tax.

*Chart 15: Fiscal Regime under Production Sharing Agreements (PSAs)<sup>19</sup>*



### Charter for Fiscal Responsibility

In August 2021<sup>20</sup>, the Ministry of Finance, Planning, and Economic Development introduced the Charter for Fiscal Responsibility, setting forth fiscal policy objectives designed to promote sustainable socio-economic transformation and enhance household incomes. Following this, in September 2021<sup>21</sup>, the Opposition in Parliament proposed alternative fiscal policy recommendations in response to the Charter. The government's commitment to these objectives was reaffirmed with the release of the final version of the Charter in February 2022<sup>22</sup>.

### 3.2.2. Legal framework of the Mining Sector

To regulate its mining sector, the government of Uganda has established a robust legal and institutional framework. This framework includes a range of laws and policies designed to facilitate the exploration, development, and production of mineral resources. A comprehensive overview of the legislation, policies, and fiscal regime governing the mining sector is provided in the below section:

<sup>19</sup> Source: The Oil and Gas Revenue Management Policy for Uganda, 2012

<sup>20</sup> <https://parliamentwatch.ug/wp-content/uploads/2021/09/Charter-for-Fiscal-Responsibilities-FY-20212022-FY-20252026.pdf>

<sup>21</sup> <https://parliamentwatch.ug/wp-content/uploads/2021/09/Opposition-Response-to-Charter-of-Fiscal-Responsibility.pdf>

<sup>22</sup> <https://www.ugeiti.org/wp-content/uploads/2023/11/Charter-for-Fiscal-Responsibility.pdf>

## a) Legislation governing the Mining Sector

### Policies:

Mining and Minerals Policy, 2018: Aims to develop the mining sector through investment, value addition, national participation, and socio-economic transformation, while ensuring sustainable and responsible mineral development.

### Laws and regulations:

- ✓ Constitution of Uganda: Grants Parliament the authority to regulate mineral exploitation, royalty sharing, and restoration of lands.
- ✓ Mining and Minerals Act, 2022: Consolidates and reforms mineral resource laws, and strengthens the sector's administrative framework.
- ✓ Mining (Licensing) Regulations, 2019: Provides procedures for licensing, access to mining cadastre, and environmental protection in mining.
- ✓ East African Community Customs Management Act, 2004: Exempts mining companies from import duty on machinery and inputs for exploration and development.
- ✓ Public Finance Management Act, 2015: Defines how mining revenues are collected, managed, invested, and accounted for, with strong transparency and oversight measures.
- ✓ Public Health Act: Ensures that mining activities consider public health risks and implement necessary controls.
- ✓ Income Tax Act: Regulates taxation of dividends, interest, royalties, and management fees, including withholding taxes on payments to non-residents.
- ✓ National Environment Act, 2019: Addresses environmental concerns in mining, including climate change and hazardous chemicals, and mandates environmental impact assessments.
- ✓ International Conference on the Great Lakes Region Act, 2017: Implements regional protocols against illegal exploitation of natural resources.
- ✓ Companies Act, 2012 (Amended): Governs the registration and incorporation of businesses, including those in the mining sector.

Key policies, laws, and regulations governing the mining sector include the following:

A summary of the different laws is presented in Annex 15. A detailed description of the laws against the corruption is presented in the section 3.2.4 Laws regulating corruption.

### b) Ongoing reform

The Mining and Minerals Act 2022 was signed into law by the Ugandan Government on 18 October 2022, following its passage by Parliament on 17 February 2022. This new legislation replaced the Mining Act of 2003. The main reforms introduced in the mining sector laws under the Mining and Minerals Act 2022 are summarized in the below chart:

Chart 16: Summary of main reforms according to the Mining and Minerals Act, 2022



**Institutional framework reforms :**

- Designates the Minister of Energy and Mineral Development as the licensing grant authority for minerals rights, licences and permits;
  - Clarifies and strengthens the functions of the Departments within the DGSM; and
  - Designation of the Mining Cadstre Department.
- Further details are presented in Section 4.2.2.b of this report.*



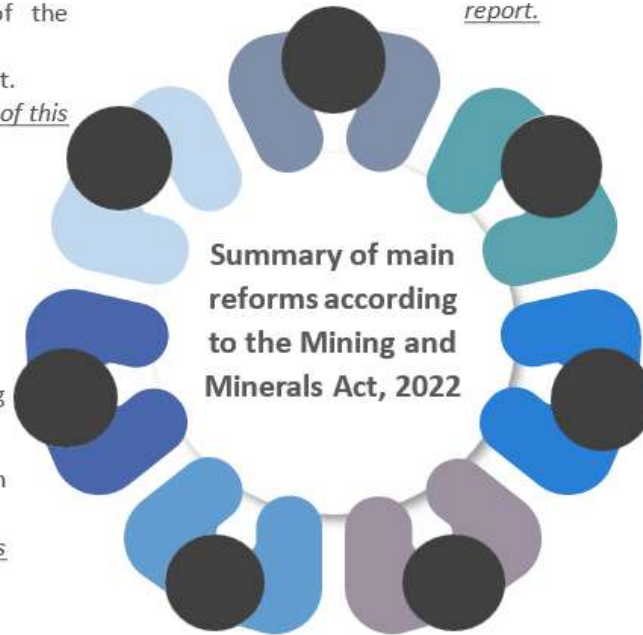
**Contract and licence allocation reforms :**

- Introduces new mineral rights and licences including classifying mining licences in thresholds; and
  - Provides for mineral agreements including production sharing arrangements.
- Further details are presented in Section 4.3.1.a of this report.*



**Fiscal regime reforms :**

- Introduces new financial provisions including state equity participation, royalties sharing proportions.
- Further details are presented in Section 4.2.2.c of this report.*



**Creation of a National Mining Company :**

Establishes the Uganda National Mining Company (NMC) to manage the state's commercial holding and participating interests in the minerals agreements.

*Further details are presented in Section 4.6.2 of this report.*



**Beneficial Ownership disclosure :**

- Beneficial Ownership (BO) definition; and
  - MEMD will publish on its website information about beneficial owners of mining businesses.
- Further details are presented in Section 4.10 of this report*



**Protection of the Environment :**

- Emphasises protection of the environment with exhaustive provisions in tandem with the National Environment Act 2019; and
  - Establishment of the Decommissioning Fund.
- Further details are presented in Section 4.14.2 of this report*



**Local content :**

- Mandates national content; and
  - Mandates community engagement and local development.
- Further details are presented in Section 4.3.3.b of this report*



## c) Institutional framework of the Mining Sector

### Overview of the institutional framework

The following outlines the primary government agencies engaged in Uganda's mining sector:

*Chart 17: Mining sector institutional framework*



#### **Ministry of Energy and Mineral Development (MEMD)**

MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment in order to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.



#### **Directorate of Geological Survey and Mines (DGSM)**

Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data.



#### **Kilembe**

TKilembe Mines Limited (KML) is a public enterprise, 99.99% owned by the Government of Uganda, managed under the Public Enterprise Reform and Divestiture Act. Located in Kilembe at the foothills of the Rwenzori Mountains, it holds over 4 million tonnes of copper deposits and unknown quantities of cobalt ore, making it Uganda's largest copper mine.



#### **Uganda Revenue Authority (URA)**

Uganda Revenue Authority (URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the DGSM to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.

A summary of the different institutional framework is presented in Annex 18.

### Institutional framework reforms

A range of reforms to the institutional framework for the administration, management, and regulation of the mineral subsector were introduced by the new mining law. These reforms are detailed below:

#### **Functions of the Minister**

The new Mining and Minerals Act 2022 assigns the Minister for Energy and Mineral

Development the authority to grant and revoke mineral rights, licenses, permits, and other authorizations. Previously, these responsibilities were held by the head of the Department of Geological Surveys and Mines (DGSM). The figure below illustrates the primary functions and powers of the Minister of Energy and Mineral Development as stipulated in the Mining and Minerals Act:



**Chart 18: Functions of the Minister of Energy and Mineral Development according to the Mining and Minerals Act, 2022<sup>23</sup>**



**Directorate of Geological Surveys and Mines (DGSM) functions**

The regulation and management of minerals and mining activities fall under the purview of the DGSM, which

oversees the departments of geological surveys, mines, and geothermal resources. According to the Mining and Minerals Act 2022, the table below details the key functions of each department within the DGSM:

**Chart 19: DGSM departments functions according to Mining and Minerals Act, 2022<sup>24</sup>**

**Department of Geological Survey**

- Establish and promote the mineral potential of Uganda through reconnaissance, exploration, geological mapping, geochemical surveys, geophysical surveys, and any other method.
- Collect, manage, and provide access to geological data and information from mineral exploration and development operations.
- Promote mineral beneficiation and value addition.
- Establish and maintain an accredited mineral laboratory for analysing mineral samples, rocks, mineral concentrates, tailings, or minerals.
- Promote and conduct research and development in the mineral subsector.



**Mining Cadastre Department**

- The Mining and Minerals Act 2022, creates a Mining Cadaster department within DGSM. This department is responsible for administering mineral rights and maintaining the cadastral registers.

**Department of Geothermal**

- Conduct surface and subsurface exploration of geothermal prospects.
- undertake pre-feasibility and feasibility studies in order to provide an economic basis for licensing of geothermal resources.
- Participate in the preparation of agreements including implementation agreements, and direct use contracts to support licenses and enable private sector participation in the development of energy from geothermal resources.
- Promote the sustainable development of geothermal resources.
- Regulate and monitor the performance and technical compliance of licenses for geothermal operations.
- Recommend to the Minister the suspension or revocation of licenses for geothermal operations as a result of non-compliance.
- Manage the geothermal database and provide information to stakeholders, conduct research, and advise on appropriate geothermal technology and development.

**Department of Mines**

- Responsible for the regulation of mineral rights, monitor implementation of programs, plans and reports; and inspect, monitor, and audit mining operations.
- Enforce the provisions of this Act and any other written law to implement the certification of designated minerals.
- Assess and verify mineral royalty and other payments under this Act.
- Mainstream and organise artisanal mining in Uganda
- Regulate and manage the impact of mineral activities on the economy, environment, and socio-economic life.
- Facilitate the development of skills and capacity among Ugandans and promote technological development in the mineral subsector.
- Encourage private sector participation in the exploration and exploitation of mineral resources.
- Recommend to the Minister the suspension or revocation of mineral rights as a result of inspections and monitoring.
- Develop and observe internationally accepted standards of health, safety, environmental protection, and the protection of human rights in the mineral subsector, in consultation with the Uganda National Bureau of Standards (URSB) and other relevant Government agencies.

<sup>23</sup>The Mining and Minerals Act 2022, Articles 17 and 18.

<sup>24</sup>The Mining and Minerals Act 2022, Article 19.

According to the Mining and Minerals Act 2022, the chart below illustrates the primary functions of the Mining Cadastre Department:

**Chart 20: Mining Cadastre Department functions according to the Mining and Minerals Act, 2022<sup>25</sup>**



#### d) Fiscal regime of the Mining activities

##### Overview of the fiscal regime

Uganda's government introduced in 2022 the Tax Expenditure Governance Framework to enhance transparency and reduce leakages, as outlined in the Domestic Resource Mobilisation Strategy (FY 2019/20-2023/24).

The fiscal system for Uganda's mining sector integrates the taxation framework set by legislation with the contractual agreements established between mining companies and the government. The Ministry of Energy and Mineral Development is actively working on implementing several regulations under the new Mining and Minerals Act 2022. Currently, the taxation system is regulated by the Income Tax Act, Cap. 340 of the Laws of Uganda, and the Value Added Tax Act, Cap. 349 of the Laws of Uganda.

Holders of mining licenses and permits are obligated to make specific payments related to mining activities, as detailed in the Mining

Act 2022 and Mining (Licensing) Regulations 2019. These payments are determined by agreements between miners and the government, and the terms outlined in the granted licenses.

<sup>25</sup>The Mining and Minerals Act 2022, Article 20.

Chart 21: Main payment streams from the mining sector

**Payment streams specific to the mining sector (Non-Tax revenues)**

**Royalties**

The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price.

The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per annum above the commercial bank lending rate.



**Licenses Fees**

Fees to be paid when applying for grants, renewals, or transfers of mining licenses.



**Annual mineral rents**

These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses.

Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral rents payable varies with the type of license.



**Main taxes applicable to the mining sector (Tax revenues)**

**Income Tax**

Uganda's mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses.

A company only has income tax to pay when it has a taxable profit.



**Value Added Tax (VAT)**

Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production.

Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.



Please refer to annex 25 for the details.

**Fiscal regime reforms**

The key modifications to the fiscal regime of the mining sector as stipulated by the Mining and Minerals Act 2022 are outlined below:

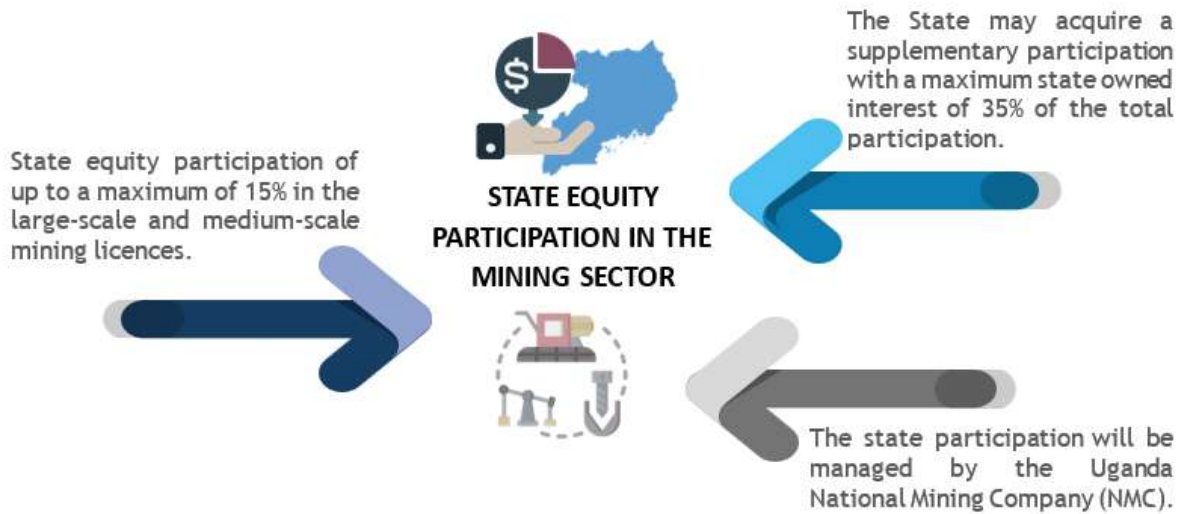
**Introduction of State Equity participation<sup>26</sup>**

The Act 2022 provides for State equity participation in large and medium-scale mining licenses.

The figure below provides a detailed overview of the main provisions related to state equity participation in the mining sector under the Mining and Minerals Act 2022:

<sup>26</sup>The Mining and Minerals Act 2022, Article 179.

Chart 22: State equity participation under the Mining and Minerals Act, 2022



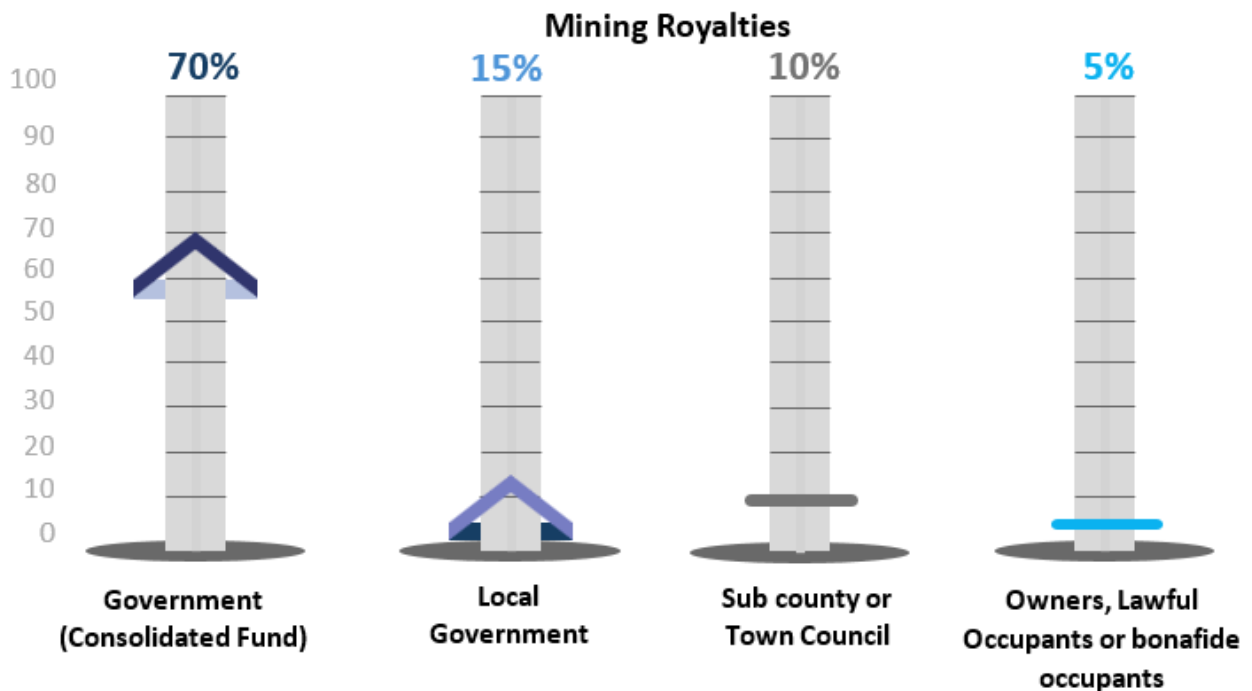
**Revising the mining royalties sharing proportions<sup>27</sup>**

Under the Mining and Minerals Act 2022, the proportions for mining royalties have been adjusted to allocate 70% to the Central Government, 15% to Local Government, 10% to sub-county/town councils, and 5% to the owners, lawful, or bona fide occupants of the

land. This contrasts with the Mining Act 2003, where the Central Government received 80%, Local Governments 10%, sub-county/town councils 7%, and landowners or lawful occupiers with minerals 3%.

Revised mining royalties’ allocation according to the Mining and Minerals Act 2022 is illustrated in the figure below:

Chart 23: Mining royalties sharing proportions according to the Mining and Minerals Act, 2022



<sup>27</sup>The Mining and Minerals Act 2022, Article 180.

### 3.2.3. National energy transition



In December 2023, Uganda published the "Uganda Energy Transition Plan." This report was developed in collaboration with several international partners, including the International Atomic Energy Agency, which contributed input and helped validate the plan's technical robustness and ambition. Uganda's Energy Transition Plan is a comprehensive strategy aimed at balancing economic growth, energy security, and environmental sustainability. The plan seeks to transition to a low-carbon economy by investing in renewable energy, improving energy efficiency, and responsibly managing extractive activities, ensuring that the benefits of this transition are widely shared across the population.

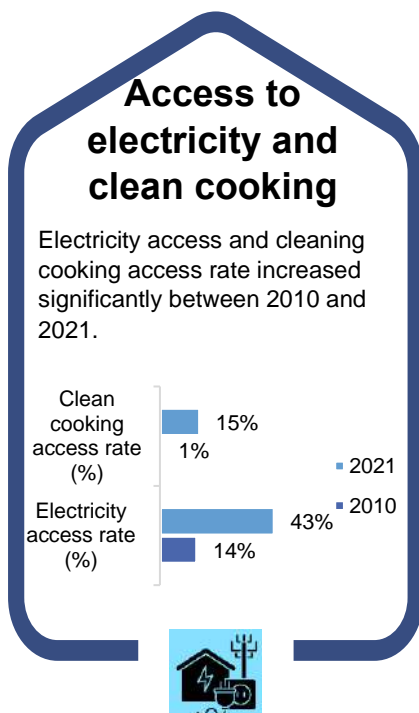
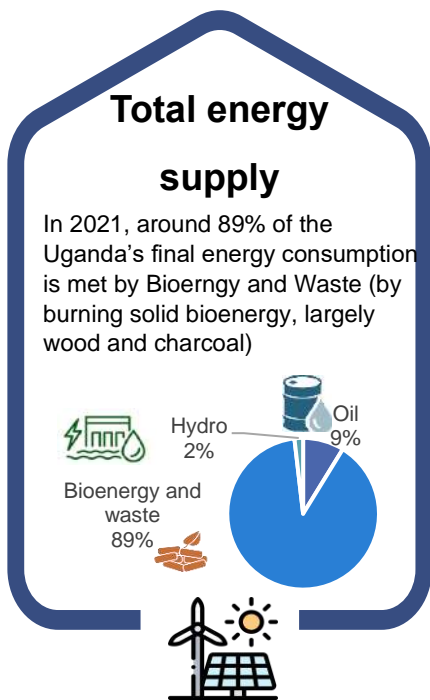
According to Uganda's Ministry of Energy and Mineral Development (MEMD), the objectives of the plan are to:

- Provide universal access to electricity and cleaner cooking solutions by 2030.
- Modernize and diversify Uganda's energy mix and promote its efficient use across all sectors to support industrial growth, poverty reduction, and socioeconomic transformation.
- Ensure a secure and affordable energy supply.
- Mitigate energy emissions in line with Uganda's conditional climate commitments, which aim for a 20% reduction compared to baseline emissions by 2030.
- Position Uganda as an energy hub for the East African region.

The Energy Transition Plan (ETP) aims to leverage Uganda's vast renewable energy resources and its oil deposits to build a robust, secure, and sustainable energy system. It envisions a future where every household, school, and hospital have access to reliable and affordable electricity, supports the burgeoning industrial sector, and enables efficient transportation both within the nation and across its borders. Additionally, the plan positions Uganda as a potential regional energy hub capable of meeting the growing energy demands of neighbouring countries.

Designed to shift the country from reliance on traditional, carbon-intensive energy sources to more sustainable, renewable alternatives, Uganda's Energy Transition Plan aligns with global efforts to combat climate change while addressing the country's growing energy demands and supporting economic development.

The key components of the ETP are developed in the sections below:



### 3.2.3.(a) Status of Uganda's Energy system

- In Uganda, bioenergy remains the primary source of energy, predominantly derived from burning wood and charcoal. Between 2010 and 2021, the use of bioenergy in Uganda remained relatively constant, indicating a persistent dependence on traditional biomass. This reliance is due to the limited availability of modern energy alternatives.
- In East Africa, bioenergy constitutes a major part of the total energy supply, driven by a large rural population and limited access to modern energy sources. As reported by the IEA, biomass—chiefly wood and charcoal—represents a substantial share of energy consumption across Africa. By 2019, biofuels accounted for roughly 45% of Africa's total energy supply. This significant proportion highlights the heavy reliance on traditional biomass in many African countries, including those in East Africa, where modern energy infrastructure remains scarce, especially in rural regions<sup>28</sup>.
- Electricity access rate reached 43% in Uganda in 2021, versus 14% in 2010. This shows a significant increase.
- No country in East Africa has achieved universal electricity access, with varying levels of access across the region. As of 2018, Kenya had the highest access rate at approximately 75%, while Tanzania was estimated to be nearing 38% in 2020. In contrast, Burundi had only 10% access as of 2021<sup>29</sup>.
- Access to clean cooking remains a major issue in East Africa, where most of the population continues to depend on traditional biomass fuels such as wood and charcoal. As of 2022, approximately 923 million people in sub-Saharan Africa, including East Africa, lacked access to clean cooking solutions, which represents about three-quarters of the population. This challenge is largely attributed to rapid population growth surpassing the pace at which clean cooking infrastructure and technologies are being expanded<sup>30</sup>.

<sup>28</sup> <https://www.iea.org/data-and-statistics/data-product/world-energy-balances>

<sup>29</sup> <https://dialogue.earth/en/energy/can-renewables-ease-africas-energy-access-crisis/#:~:text=East%20Africa,10%25%20access%20as%20of%202021.>

<sup>30</sup> <https://cleancooking.org/news/new-tracking-sdg7-report-calls-for-urgent-action-on-clean-cooking/>

### 3.2.3.(b) Principles of the ETP and Scenario descriptions

The guiding goals that shape the design of the ETP scenario have been distilled into five key priorities, as outlined below:

Chart 24: Principles of the ETP and Scenario descriptions

- A Achieve universal energy access in line with SDG7**

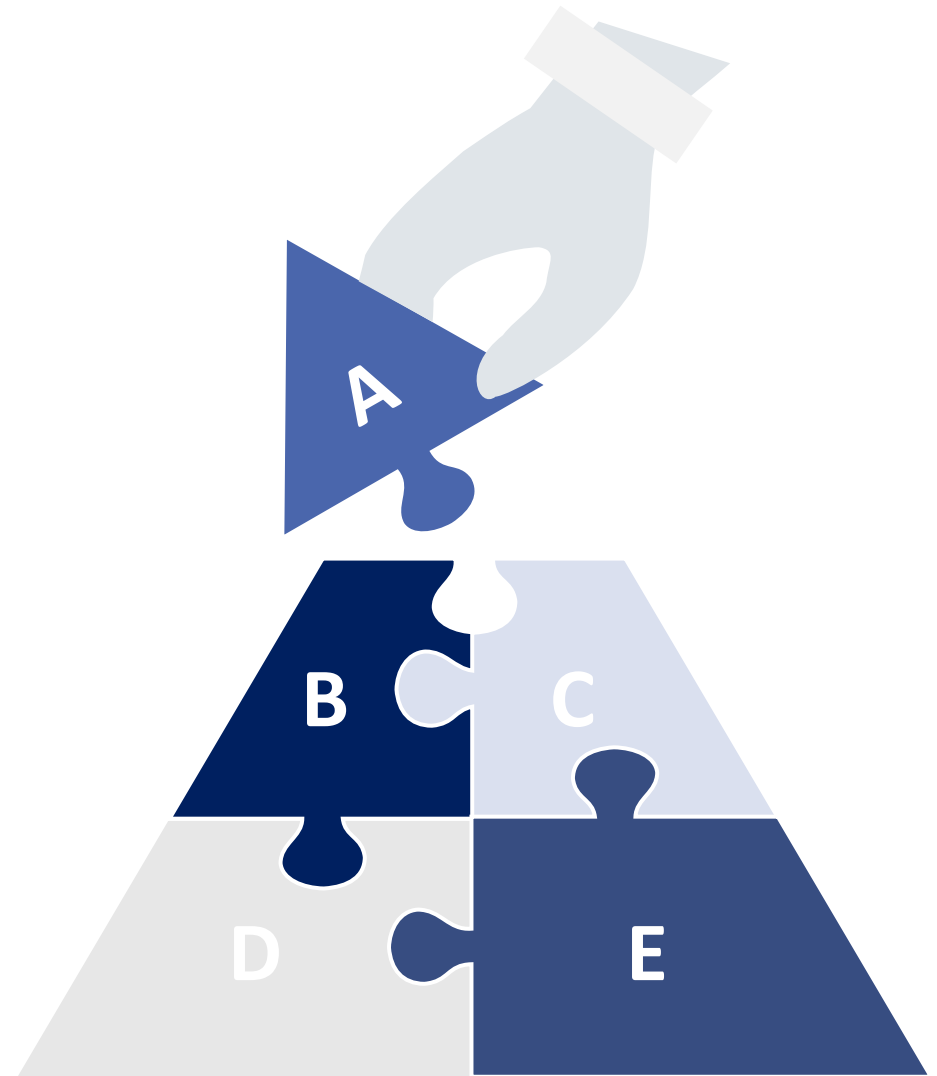
Uganda has set an ambitious target for achieving universal energy access by 2030. This new objective is fully aligned with Sustainable Development Goal 7 (SDG7), aiming to provide energy access to every household. While Uganda's policy and financial frameworks are helping to accelerate progress towards this goal, they remain inadequate to fully achieve this ambitious target.
- B Modernise the energy system to support economic growth**

Uganda's energy systems need to be developed in tandem with the needs of emerging industries, many of which have specific energy demands. Balancing the support for these industries while increasing energy services to accommodate a growing population is a key factor shaping energy trends in the Energy Transition Plan (ETP).
- C Improve energy security and affordability**

Cost management is a crucial strategy within the Energy Transition Plan (ETP) to ensure affordable prices for consumers. The ETP adopts a least-cost approach when determining consumer fuel choices and deciding which power sector assets to develop. It also includes targeted measures to support affordability, especially for low-income households. The plan focuses on reducing or eliminating operational inefficiencies.
- D Mitigate emissions from the energy sector**

The ETP prioritises strategies that reduce emissions growth without hindering development. It aims to create opportunities for attracting international climate finance, striking a balance between Uganda's commitments under the Paris Agreement on climate change and the need to expand energy access, infrastructure, and demand to stimulate economic growth and development.
- E Position Uganda as a regional energy hub**

Uganda recognises that its abundant energy resources and strategic position in East Africa enable it to support the growing energy needs of neighbouring countries. This includes expanding its electricity sector, exporting oil products like LPG (Liquified Petroleum Gas) for clean cooking, and potentially supplying critical minerals. While ETP positions Uganda to play a larger role in the region's energy landscape, its primary focus remains on meeting domestic energy demand.

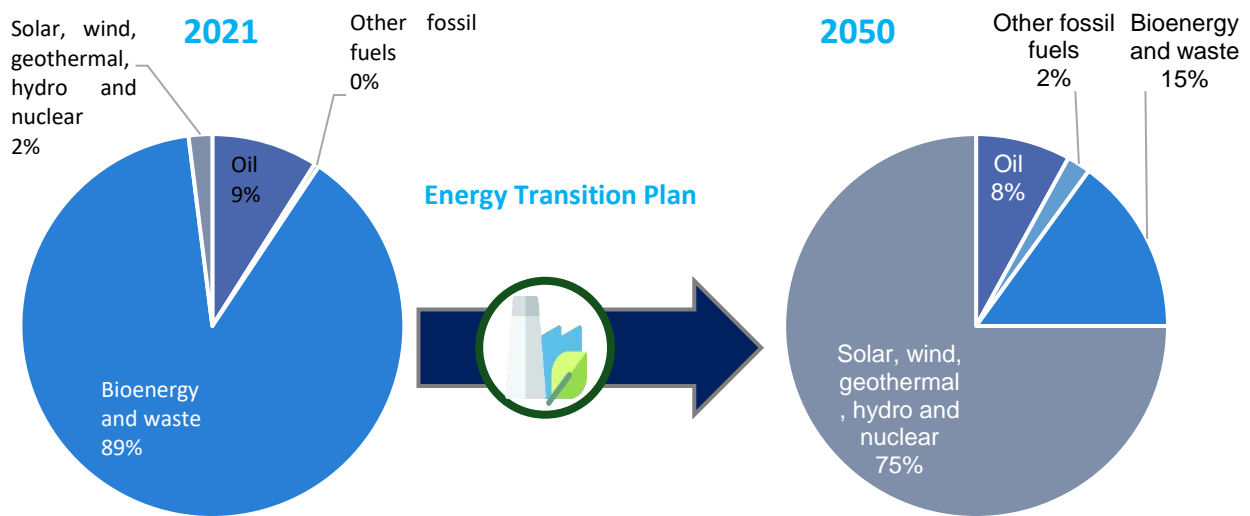


### 3.2.3.(c) Overview of the ETP

As energy consumption increases, efforts are being made to reduce dependence on solid biomass, which currently constitutes nearly 90% of final energy use. The goal is to transition households, services, and industries to cleaner and more efficient energy sources for cooking, water heating, and other needs by 2030,

significantly reducing the reliance on solid biomass. By 2050, any remaining bioenergy is expected to come from sustainable sources such as liquid biofuels, biogases, recovered solid bio-waste, and responsibly processed solid biomass.

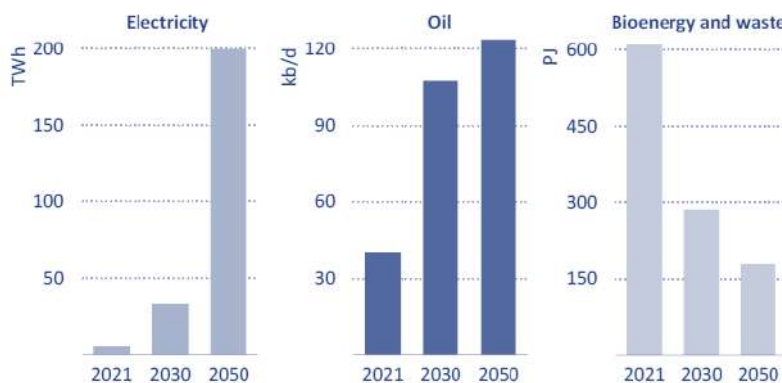
**Chart 25: Share of total energy supply by fuel in the Energy Transition Plan, 2021-2050**



To address the rising energy demand while shifting to modern sources, a substantial increase in electricity production is planned, with projections rising from 5 TWh today to 200 TWh by 2050. This transition will reduce the reliance on biomass and ensure that electricity accounts for 56% of total energy consumption by that time. The demand for oil is expected to grow, particularly for use in buildings and transportation, with LPG playing a crucial role in achieving universal access to clean cooking.

Uganda will leverage its domestic oil reserves and abundant renewable energy resources—such as solar, geothermal, hydro, bioenergy, and wind—to generate low-emission electricity in line with its climate commitments. While coal, currently imported for industrial purposes, will be largely replaced by natural gas from Tanzania to lower emissions and support industrial expansion, both coal and natural gas will constitute less than 2% of Uganda’s energy demand by 2050.

**Chart 26: Energy demand by fuel in the Energy Transition Plan, 2021-2050**

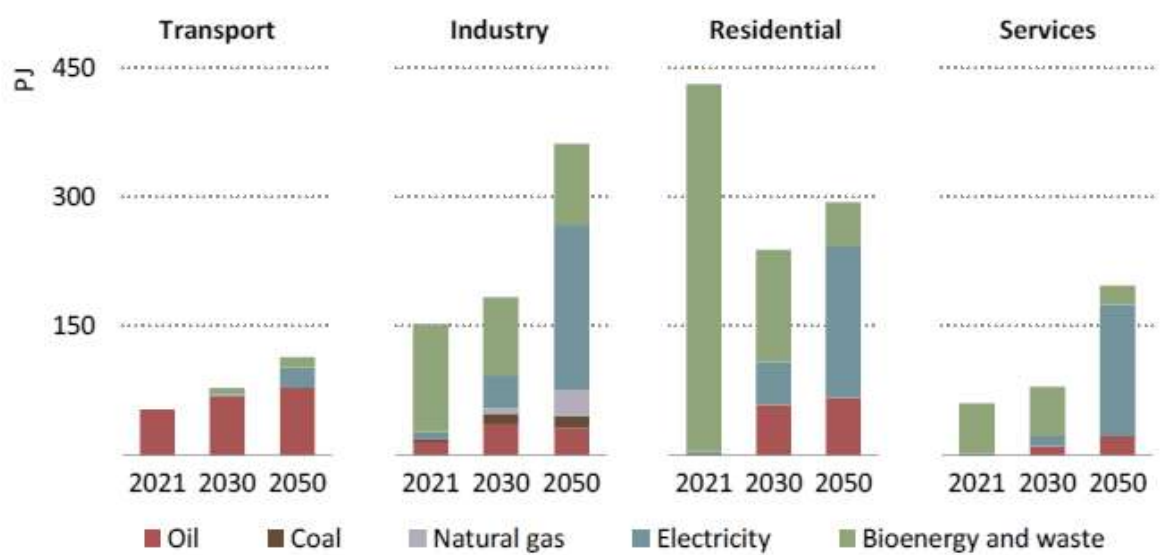




Over the coming decades, significant growth is anticipated in several major industries, including steel, cement, oil refining, and critical mineral mining. These industries have distinct energy needs, as outlined in the Energy Transition Plan (ETP). For instance, the

production of steel and cement demands high-temperature heat, which might still require fossil fuels to remain cost-competitive. Nonetheless, the ETP underscores a broader commitment to prioritizing lower-emission energy alternatives.

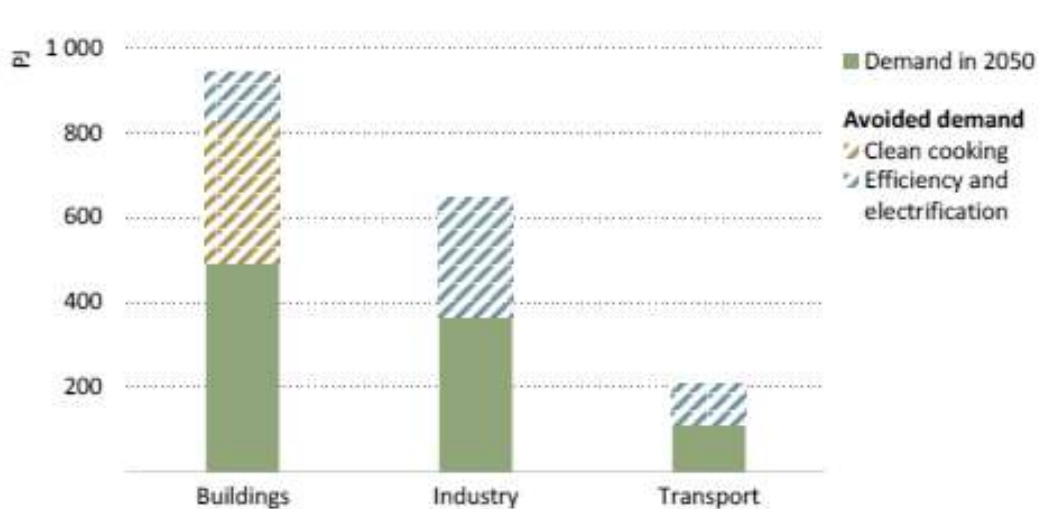
**Chart 27: Total final consumption by sector and by fuel in the Energy Transition Plan, 2021-2050**



To address supply pressures and reduce costs, the ETP prioritizes energy efficiency. Complementing the ETP and the Integrated Energy and Resources Master Plan, the forthcoming Energy Efficiency and Conservation Bill is set to formalize policies, regulations, and enforcement mechanisms for

energy efficiency. The bill is anticipated to significantly cut energy consumption by implementing mandatory minimum energy performance standards for buildings and appliances and encouraging the adoption of clean cooking methods.

**Chart 28: Avoided and realised total final consumption in the Energy Transition Plan, 2050**



### 3.2.3.(d) Realisation of the ETP

#### Investment

Uganda needs to attract substantial investment across various energy initiatives, including power generation, electricity access, and consumer spending on efficient stoves, appliances, and electric vehicles. To achieve universal access to electricity and clean cooking by 2030, Uganda must prioritize annual investments of around USD 850 million, with nearly 90% allocated to electricity provision.

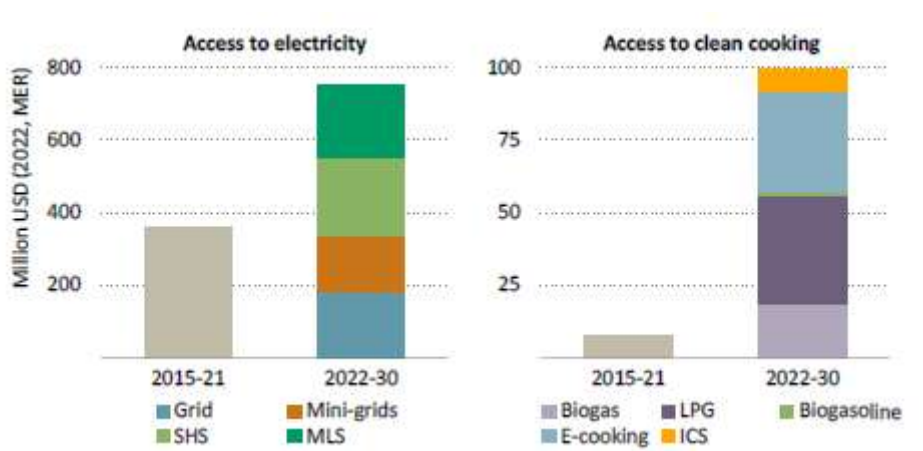
Current investment levels for electricity access and clean cooking fall significantly short of what is required. Investments in electricity need to more than double, and funding for clean cooking must increase thirteen-fold to meet the ETP targets.

For electricity access, approximately 25% of investments will be directed towards grid

infrastructure, while off-grid solutions, such as Solar Home Systems (SHS), Multi-Light Systems (LMS), and mini-grids, will account for the remaining funds. After 2030, additional investments will be necessary to extend grid and mini-grid connections to remote areas.

To meet clean cooking goals, investments must reach USD 100 million annually by 2030. This will be divided roughly one-third each for e-cooking and LPG infrastructure, with about a quarter allocated to biogas and bioethanol solutions. Improved biomass cookstoves will require USD 7 million per year. Carbon markets can facilitate the attraction of investments in clean cooking by enhancing the financial viability of these projects for investors and making them more affordable for users.

**Chart 29: Annual investments for electricity and cleaning cooking access in the Energy Transition Plan, 2015-2030**



Approximately USD 2.1 billion annually is allocated to expanding, refurbishing, and upgrading electricity transmission and distribution grids. About 40% of this amount focuses on high-voltage grid expansion to reduce losses and curtailment, while the remaining 60% is directed towards extending access and upgrading distribution grids. After 2030, a growing portion of distribution upgrades will support electric vehicle charging networks. Investments in battery storage are modest this decade, mainly for off-grid systems, but are expected to rise to around USD

300 million in the early 2030s to reduce reliance on oil-powered generation.

In the oil sector, investment during the latter half of the decade is primarily focused on refining, particularly with the construction of the Hoima facility. Sustaining investments will also be needed for oil production starting in 2025. From 2026-2030, annual investments in oil and gas supply, refining, and processing average around USD 1 billion, but this will decrease significantly after the Hoima refinery is completed.

Demand-side investments are also set to increase substantially. About USD 1.2 billion per year will be needed for energy efficiency improvements and the electrification of end uses, including retrofitting public buildings for energy efficiency, developing electric public transport, and modernizing industrial energy use.

### Financing

Uganda must mobilize diverse sources of finance, particularly from private institutions, to reduce the burden on public finances and maintain affordable energy services. Currently, private investment in Uganda’s energy sector is predominantly focused on oil and gas, with development finance institutions (DFIs) contributing about 80% of the power sector’s financing. By 2030, the aim is to align more closely with the sub-Saharan African average, where the private sector accounts for over half of energy investments.

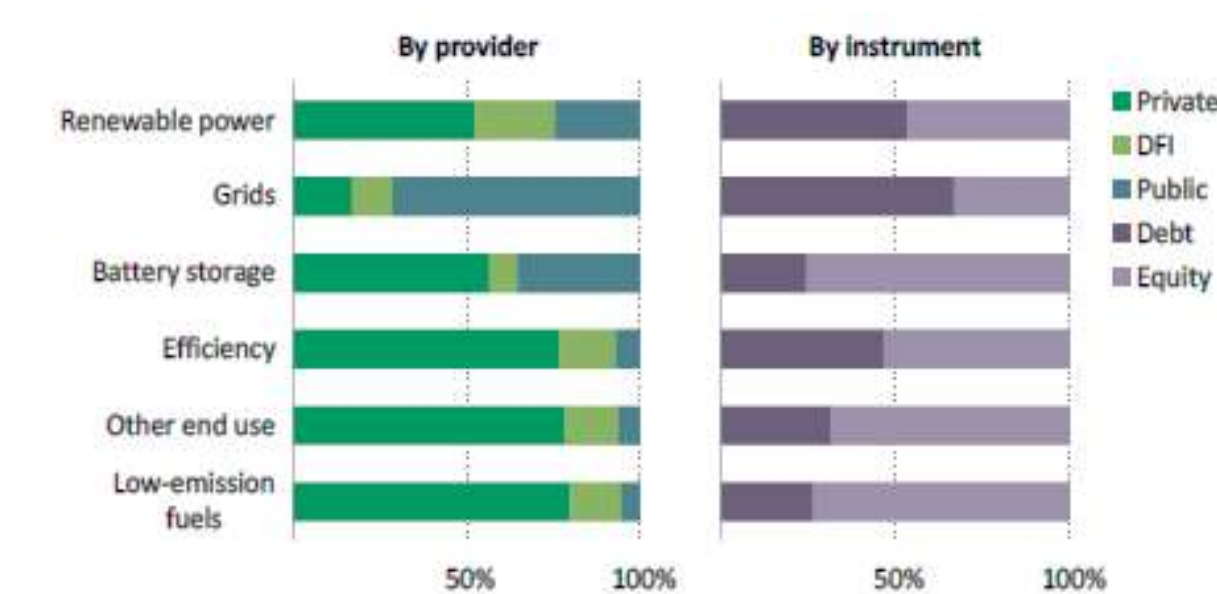
To attract private finance, concessional support is crucial, especially for funding pre-development activities and mitigating project risks. Across Africa, nearly USD 30 billion in

concessional finance is needed to mobilize USD 90 billion in private finance for energy investments by 2030. Instruments such as subordinated debt, equity, guarantees, and capacity-building grants will enhance project bankability and reduce risks.

Equity financing is becoming increasingly important, particularly for emerging markets and firms in Uganda’s early development stages, such as the off-grid sector. Expanding equity availability will support start-ups and the growth of mini-grid projects, as equity is generally less accessible in emerging markets compared to debt.

There is also potential to enhance the role of domestic financial institutions and pan-African banks in energy investments. Currently, international investors dominate Uganda’s oil, gas, and power sectors. However, domestic capital, particularly from local SMEs and pension funds, could play a crucial role in off-grid projects and utility-scale developments if supported by concessional funding, capacity building, and other financial tools.

**Chart 30: Sources of finance for clean energy projects in sub-Saharan Africa (excluding South Africa) in the Sustainable Africa Scenario, 2030**



## Key enablers

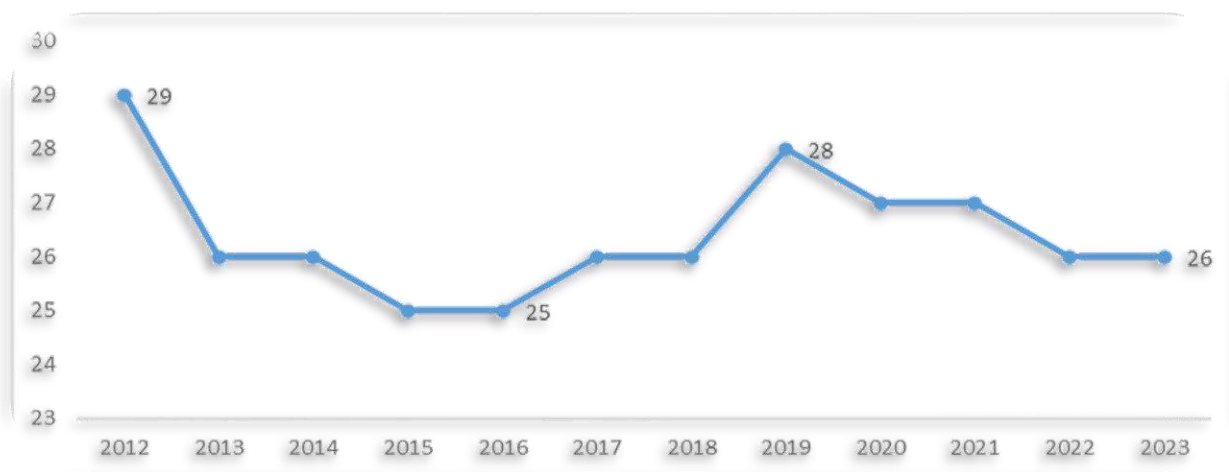


## 3.2.4. The Anti-corruption landscape in Uganda

### 3.2.4.(a) Uganda Corruption Perceptions Index (CPI)

The Corruption Perceptions Index (CPI) is an annual ranking published by Transparency International that scores countries and territories based on perceived levels of public sector corruption. The CPI ranks 180 countries and territories around the world on a scale from 0 to 100, where 0 indicates a perception of a country as highly corrupt and 100 indicates a perception of a country as very clean or free from corruption<sup>31</sup>. Uganda's score is provided below.

Chart 31: Uganda CPI from 2012 to 2023<sup>32</sup>.



Source: Transparency International

The Worldwide Governance Indicators (WGI)<sup>33</sup> project reports aggregate and individual governance indicators for over 200 countries and territories over the period from 1996 to the present. The indicators are based on several hundred variables obtained from 31 different data sources, capturing the perceptions of governance from the viewpoint of various stakeholders. The WGI covers six dimensions of governance:

- **Voice and Accountability:** Measures the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media;
- **Political Stability and Absence of Violence/Terrorism:** Captures the likelihood that the government will be destabilized or overthrown by unconstitutional or violent means, including politically motivated violence and terrorism;
- **Government Effectiveness:** Assesses the quality of public services, the quality of the civil service and its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies;
- **Regulatory Quality:** Reflects the ability of the government to formulate and implement sound policies and regulations that permit and promote private sector development
- **Rule of Law:** Measures the extent to which agents have confidence in and abide by the rules of society, including the quality of contract enforcement, property rights, the police, and the courts, as well as the likelihood of crime and violence.

<sup>31</sup> [Transparency International](#)

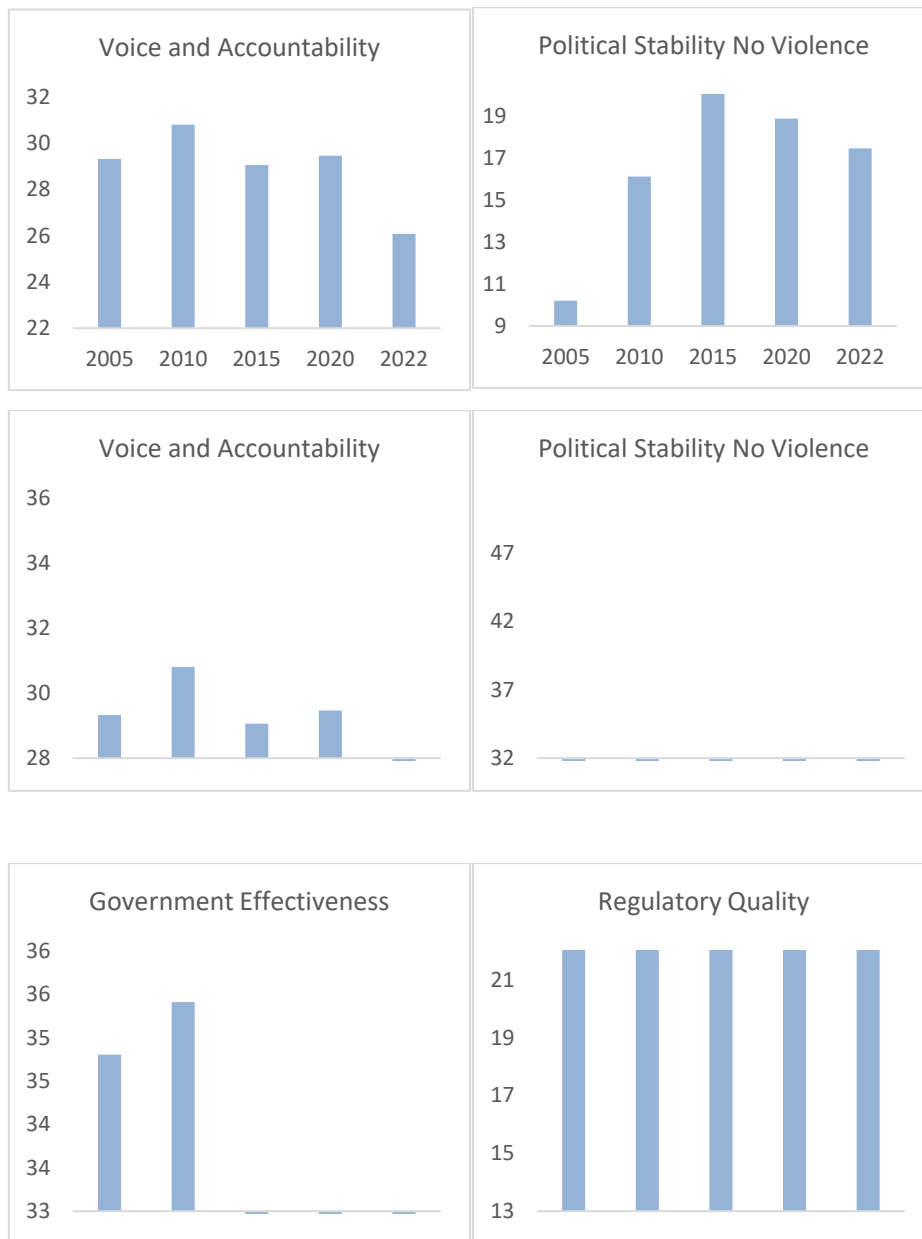
<sup>32</sup> [Transparency International](#)

<sup>33</sup> [Worldwide Governance Indicators \(WGI\)](#), World Bank

- **Control of Corruption:** Reflects perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as "capture" of the state by elites and private interests.

The analysis of the evolution of Uganda's indicator below shows a global tendency of decline and stagnation. The scores for **Voice and Accountability** show minor fluctuations, with a noticeable drop in recent years. **Political Stability** and Absence of Violence improved slightly over the years but has shown volatility. **Government Effectiveness** and **Regulatory Quality** have both experienced declines, especially in recent years. The **Rule of Law** has remained relatively stable but at a low level, while **Control of Corruption** has consistently scored low. Overall, the data suggest that Uganda faces significant governance challenges, with limited progress in improving these areas over the years. Further information is provided in the below:

**Chart 32: Uganda Worldwide Governance Indicators (WGI)**



Source: Worldwide Governance Indicators (WGI), World Bank

The following is a detailed summary of the key good governance indicators from the 2022 Worldwide Governance Indicators (WGI).

**Table 13: Worldwide Governance Indicators (WGI)**

# Indicator	2005		2010		2015		2020		2022		
1 Voice and Accountability	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank	
	Highest	Denmark	1	Norway	1	Norway	1	Norway	1	Norway	1
	Uganda	Uganda	148	Uganda	147	Uganda	145	Uganda	147	Uganda	154
Lowest	Eritrea	209	North Korea	212	Turkmenistan	204	North Korea	208	North Korea	208	
2 Political Stability No Violence	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank	
	Highest	Finland	1	Greenland	1	Greenland	1	Greenland	1	Cayman Islands	1
	Uganda	Uganda	186	Uganda	178	Uganda	167	Uganda	173	Uganda	176
Lowest	Somalia	207	Somalia	212	Syrian Arab Republic	211	Syrian Arab Republic	213	Syrian Arab Republic	213	
3 Government Effectiveness	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank	
	Highest	Finland	1	Singapore	1	Singapore	1	Singapore	1	Singapore	1
	Uganda	Uganda	134	Uganda	136	Uganda	143	Uganda	150	Uganda	147
Lowest	Somalia	205	Somalia	210	Somalia	211	Yemen		South Sudan	213	
4 Regulatory Quality	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank	
	Highest	Hong Kong	1	Hong Kong	1	Singapore	1	Singapore	1	Singapore	1
	Uganda	Uganda	109	Uganda	112	Uganda	119	Uganda	135	Uganda	143
Lowest	North Korea	210	North Korea	210	North Korea	211	North Korea	211	North Korea	213	
5 Rule of Law	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank	
	Highest	Finland	1	Finland	1	Finland	1	Finland	1	Finland	1
	Uganda	Uganda	137	Uganda	123	Uganda	126	Uganda	125	Uganda	130
Lowest	Somalia	210	Somalia	212	Somalia	211	Venezuela	211	Somalia	213	
6 Voice and Accountability	Country	Rank	Country	Rank	Country	Rank	Country	Rank	Country	Rank	
	Highest	Finland	1	Denmark	1	New Zealand	1	Denmark	1	Denmark	1
	Uganda	Uganda	161	Uganda	172	Uganda	183	Uganda	177	Uganda	178
Lowest	Somalia	206	Somalia	211	South Sudan	211	South Sudan	211	South Sudan	213	

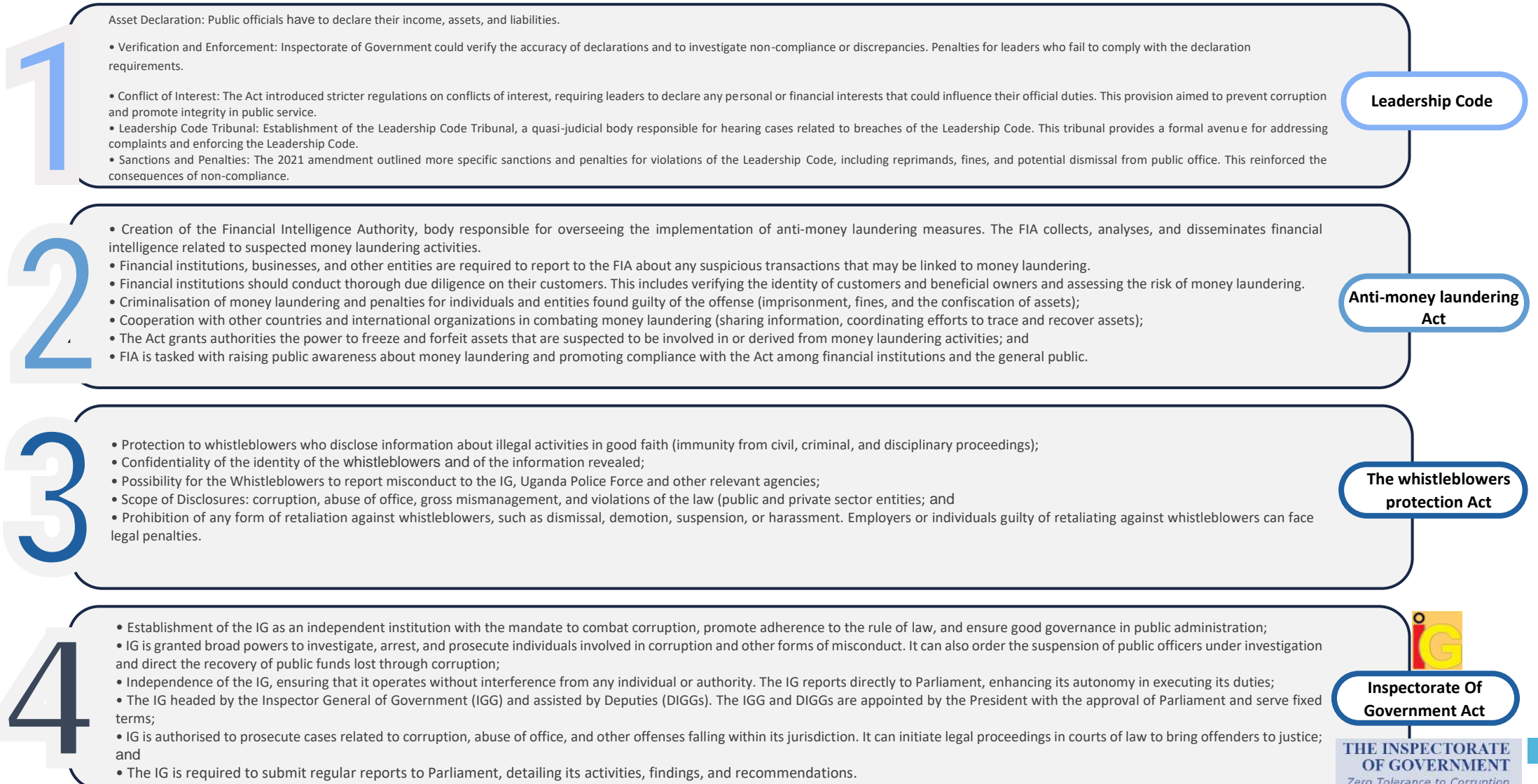
Source: Worldwide Governance Indicators (WGI), World Bank

The laws regulating the fight against corruption are detailed in section 3.2.4: Laws Regulating Corruption. The presentation and description of the Inspectorate of Government, the agency leading the fight against corruption, are detailed in section 3.2.1.c: Institutional Framework of the Oil and Gas Sector.

### 3.2.4.(b) Legal framework regulating corruption

Corruption is a fundamental concept addressed within the EITI Standard 2023, serving as a critical focus for enhancing governance in the extractive sector. The laws governing the work of the IG are listed in the section 3.2.1.(a), and are as follows:

**Chart 33: Main provision of the IG**



**THE INSPECTORATE OF GOVERNMENT**  
Zero Tolerance to Corruption



### 3.2.4.(c) Presentation of the Inspectorate of Government (IG)



One of the significant changes in the EITI Standard 2023 addresses corruption, emphasizing the necessity for effective measures to enhance transparency and accountability. The updated Standard underscores the importance of robust oversight mechanisms to tackle and mitigate corruption in resource-rich sectors. In Uganda, the Inspectorate of Government (IG) is a vital component in achieving these standards and reinforcing the country's dedication to good governance. Below is a summary of the functioning of this institution:

#### i. Governing Laws for Inspectorate of Government

The laws regulating the work of the IG are presented in section 3.2.4.(a).

#### ii. IG Publications

As part of its mandate, the Inspectorate of Government (IG) regularly publishes a variety of reports that summarize its activities, findings, and achievements. These reports are typically addressed to Parliament and are made publicly available<sup>34</sup>.

In the context of the Extractive Industries Transparency Initiative (EITI), these reports play a vital role in promoting transparency and accountability within the oil and gas sector. They provide essential insights into the effectiveness of anti-corruption measures and ethical standards applied within the public sector, including the management of extractive resources.

The reports can be categorized into two main types:

- **Bi-annual performance reports to parliament:** These reports are generally published bi-annually and addressed to Parliament. They cover periods from 2009 to 2023. The most recent report available online (as of the preparation of this report) is the 49th Bi-annual Performance Report to Parliament, covering the period from January to June 2023<sup>35</sup>, published on September 4, 2023.
- **Other reports:** The IG also publishes a variety of additional reports on diverse topics. Notable examples include publications on corporate and development plans, annual reports on corruption trends in Uganda, the Government Communication Strategy, newsletters, and the National Anti-Corruption Strategy.

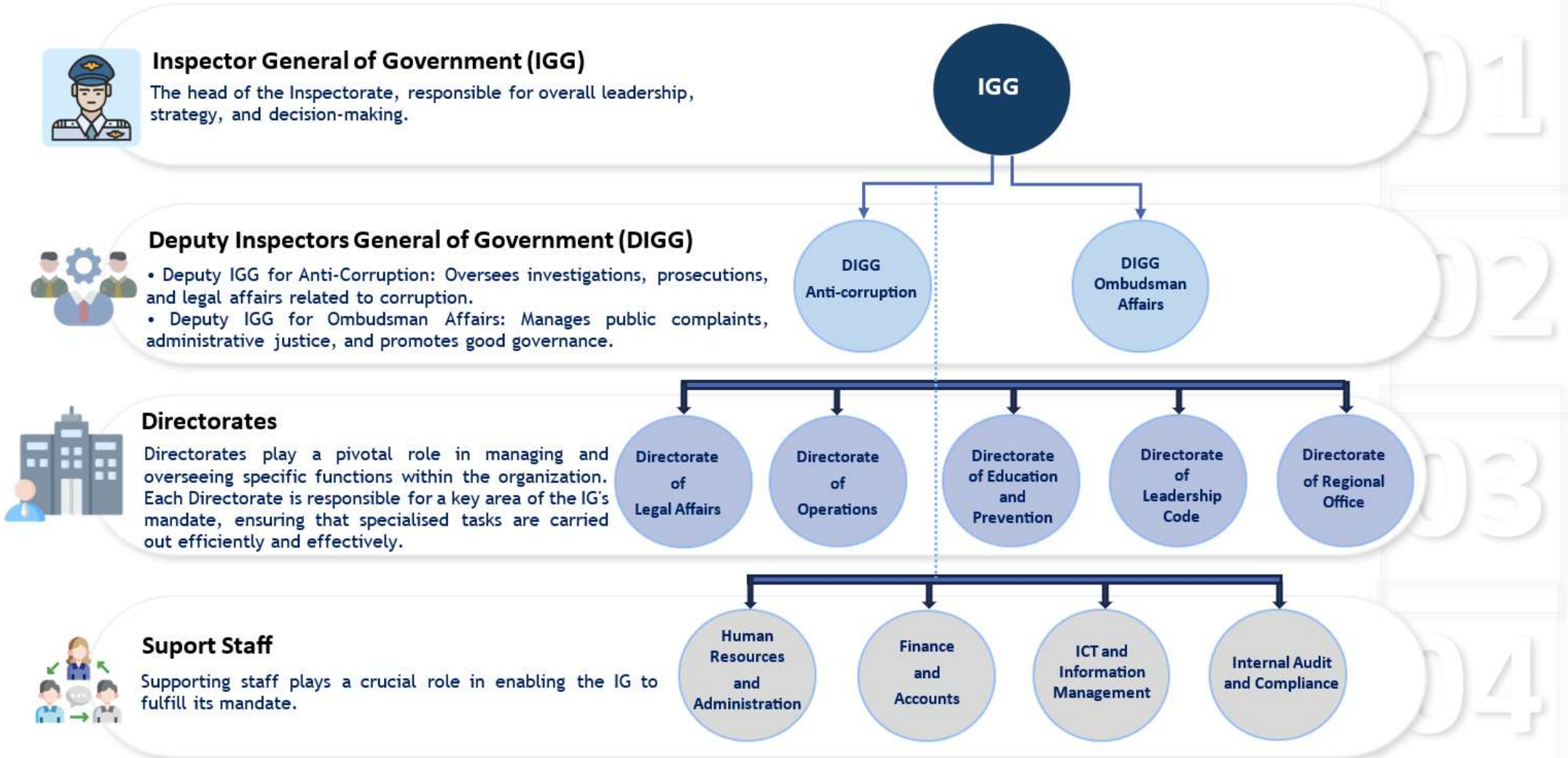
<sup>34</sup> <https://www.igg.go.ug/publications/?page=1>

<sup>35</sup> [https://www.igg.go.ug/media/files/publications/IG\\_Report\\_to\\_Parliament\\_Jan\\_-\\_June\\_2023.pdf](https://www.igg.go.ug/media/files/publications/IG_Report_to_Parliament_Jan_-_June_2023.pdf)

### iii. Composition and Organigram

The organigram of the IG could be summarised as follows:

Chart 34: IG organigram



#### Inspector General of Government (IGG)

The head of the Inspectorate, responsible for overall leadership, strategy, and decision-making.



#### Deputy Inspectors General of Government (DIGG)

- Deputy IGG for Anti-Corruption: Oversees investigations, prosecutions, and legal affairs related to corruption.
- Deputy IGG for Ombudsman Affairs: Manages public complaints, administrative justice, and promotes good governance.



#### Directorates

Directorates play a pivotal role in managing and overseeing specific functions within the organization. Each Directorate is responsible for a key area of the IG's mandate, ensuring that specialised tasks are carried out efficiently and effectively.



#### Support Staff

Supporting staff plays a crucial role in enabling the IG to fulfill its mandate.

01  
02  
03  
04

iv. **Mandates and Authority:**

The graphic below presents the main mandates and authority according to the applicable laws:

**Chart 35: Main mandates and authority**

**Public Awareness and Education**

**Educating the Public:** IG engages in public education campaigns to raise awareness about the dangers of corruption and the importance of good governance. It conducts workshops, seminars, and outreach programs to promote a culture of integrity.

**Leadership Code Enforcement**

- **Monitor Public Officials:** IG monitors the conduct of public officials to ensure compliance with the Leadership Code, which sets ethical standards for public service. This includes overseeing the declaration of assets, income, and liabilities by public officials.
- **Investigate Breaches:** The IG investigates breaches of the Leadership Code and can recommend sanctions, such as reprimands, fines, or dismissal from public office.

**Ombudsman Role**

- **Handling Complaints:** IG receives and investigates complaints from the public regarding maladministration, injustice and abuse of power by public officials. Citizens can file complaints if they feel aggrieved by the actions or inactions of public institutions or officials.
- **Promoting Good Governance:** The Ombudsman role involves promoting ethical conduct, accountability, and transparency within the public sector. IG ensures that public officials adhere to the principles of fairness, integrity, and respect for the rule of law.
- **Administrative Justice:** IG acts as a mediator between the public and government institutions, seeking to resolve disputes and ensure that administrative decisions are fair and just.
- **Monitoring and Reporting:** IG monitors the actions of public institutions to ensure compliance with laws and policies. It reports its findings to Parliament and may recommend legislative or policy changes to address systemic issues in public administration.

**Investigative Powers**

- **Investigate Corruption:** IG possess the authority to investigate cases of corruption, abuse of office and other forms of maladministration in public offices. It can investigate public officials, entities, and even private individuals or organisations involved in corrupt practices that has an impact on public interest.
- **Access to Information:** IG can demand the production of documents, access premises, and examine records to gather evidence during investigations. This power is crucial for uncovering corrupt activities and ensuring accountability.
- **Summoning Witnesses:** IG can summon individuals to testify or provide information relevant to an investigation. Failure to comply with a summons can result in legal penalties.

**Prosecutorial Powers**

- **Prosecute Offenders:** IG is able to prosecute cases of corruption and abuse of office in courts of law. This includes initiating legal proceedings against public officials and other individuals involved in corrupt practices.
- **Initiate Disciplinary Action:** IG can recommend disciplinary action against public officials found guilty of misconduct. This could include suspension, demotion, or dismissal from public service.

**Enforcement Powers**

- **Enforce Compliance:** IG has the ability to issue directives to public officials and institutions to comply with the law, correct maladministration or prevent corrupt practices.
- **Freeze Assets:** IG has the authority to freeze assets suspected to be connected to corrupt activities, pending further investigation or prosecution.
- **Recover Public Funds:** IG can order the recovery of public funds that have been lost due to corruption or mismanagement.

### 3.3 Contract and license allocations

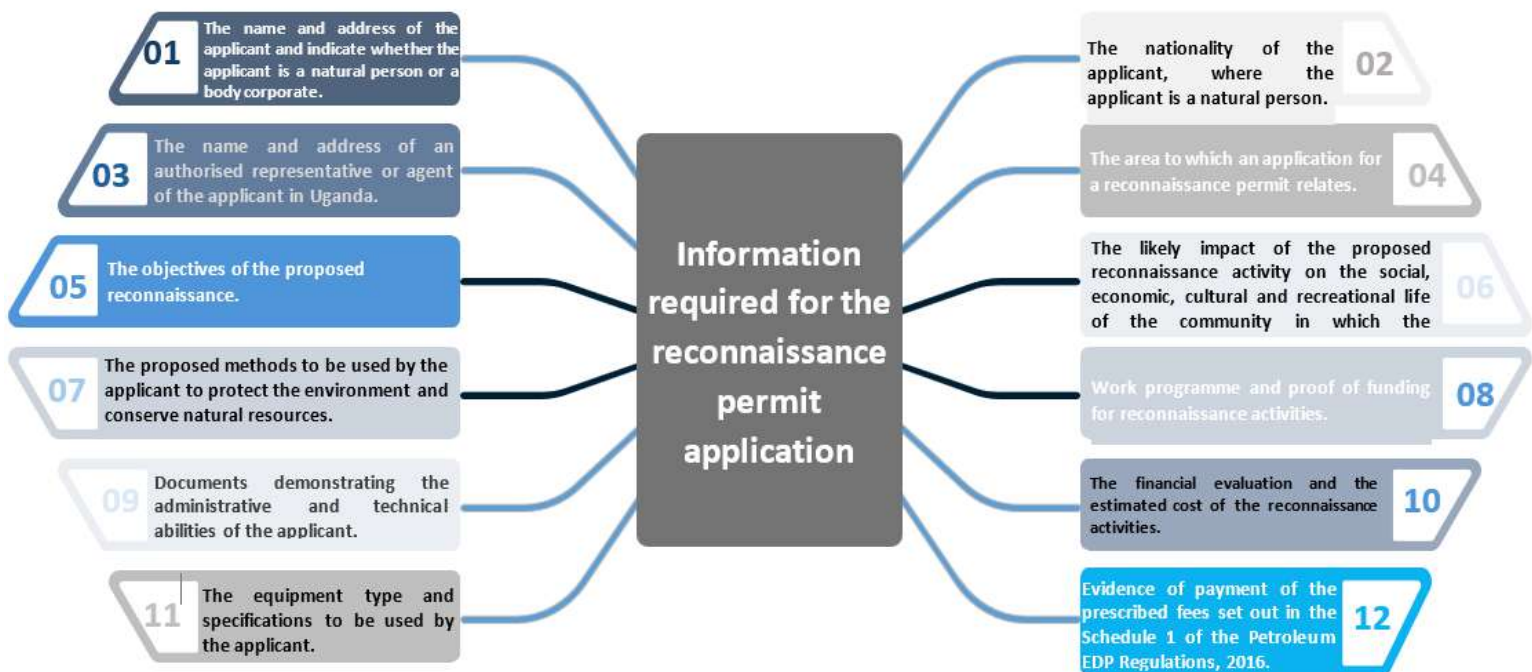
#### 3.3.1. Contract and license allocations in the oil and gas sector

##### a) Procedure for the award of Oil and Gas blocks

###### Reconnaissance Permit

Under the Petroleum EDP Act of 2013, applications for a reconnaissance permit must be submitted to the Minister using Form 2, as outlined in Schedule 2 of the Petroleum EDP Regulations, 2016. The application should include<sup>36</sup>:

Chart 36: Information required for the reconnaissance permit application



The permit may be issued by the minister within 90 days following receipt of the application, provided that all necessary requirements have been met by the applicant. The permit is valid for a period of 18 months from the date of issuance.<sup>37</sup>

<sup>36</sup> Regulation 8 of the Petroleum EDP Regulations, 2016

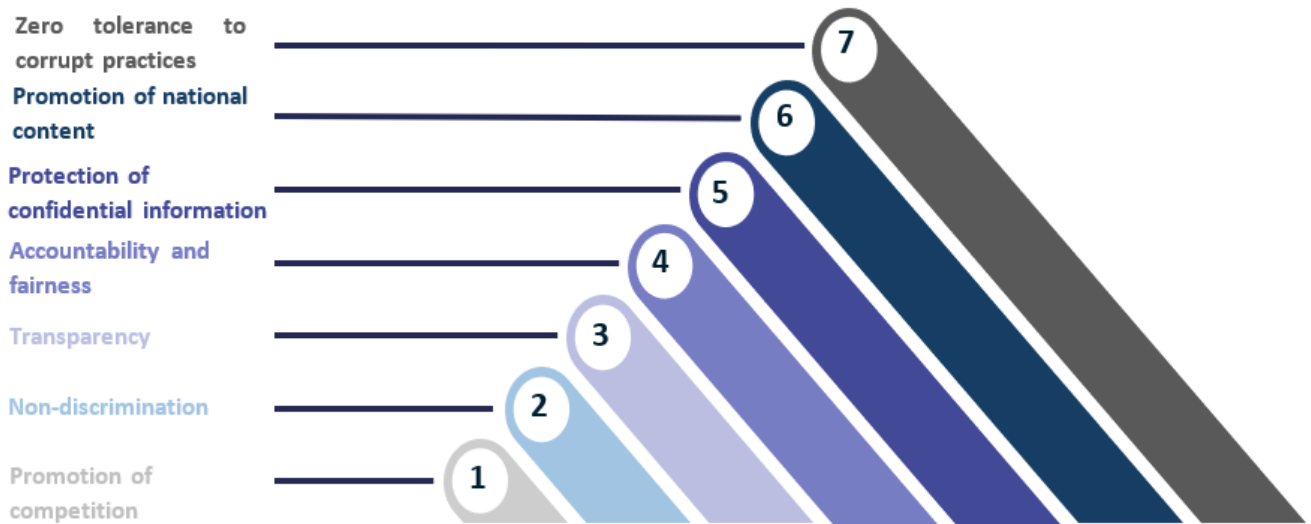
<sup>37</sup> Section 51 of the Petroleum EDP Act, 2013.

**Petroleum Exploration License (PEL)**

According to section 52 of the Petroleum EDP Act, 2013, the Minister must declare the areas available for bidding for an exploration license by issuing a notice in both the Gazette and a newspaper with national and international reach.

A Petroleum Exploration License (PEL) is granted through a competitive bidding process that must adhere to principles of fairness, openness, and competitiveness. The process is designed to ensure the following principles are considered:

*Chart 37: Principles of the PEL competitive bidding process*



The stages involved in the bidding process are as follows:

*Chart 38: Stages of the PEL competitive bidding process*



To apply for a Petroleum Exploration License (PEL), Form 4 from Schedule 2 of the Petroleum EDP Regulations of 2016 must be used. This application is to be submitted in writing to the Minister and shall include<sup>38</sup>:

<sup>38</sup> Regulation 13 of the Petroleum EDP Regulations, 2016.

Chart 39: Information required for the Petroleum Exploration Licence (PEL) application

## Information required for the Petroleum Exploration Licence (PEL) application



1

Applicants' name, address and whether the applicant is a natural person, nationality of the applicant and if the applicant comprises more than one applicant, names, addresses and nationalities of all the applicants.

2

State whether the applicant is a natural person or body corporate.

3

Report on the technical evaluation of the area to which the application relates including the petroleum system analysis.

4

Documents demonstrating the financial and technical status of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant, or in the case of an applicant which is a body corporate.

5

Planned time of commencement of the work programme if granted a license.

6

Priority of the applicant in respect of the blocks in case the application is for more than one block.

7

Description of the organisation and expertise which the applicant shall have available for activities in connection with the petroleum exploration license applied for.

8

Proof of payment of the fees set out in Schedule 1 of the Petroleum EDP Regulations, 2016.

In accordance with section 58 of the Petroleum EDP Act, 2013, a Petroleum Exploration License (PEL) will be issued using Form 5 as detailed in Schedule 2 of the Petroleum EDP Regulations, 2016.

The announcement regarding the areas available for bidding for a petroleum exploration license is disseminated through the Gazette, newspapers with national and international reach, and various electronic and print media. This announcement will specify the exploration area and provide a submission period of no less than three months.

The validity of the PEL is determined by the license terms but cannot exceed 2 years from the issuance date. Additionally, there is a provision for renewing a PEL, with an application required no later than 90 days before the license's expiration.

#### Permit to operate drilling rig

A valid licence from the Petroleum Authority of Uganda (PAU) is required to operate a drilling rig<sup>39</sup>.

The application for drilling consent must include the following details<sup>40</sup>:

The application for a Facility license must include<sup>41</sup>:

Well Proposal: this should detail: the well's location; methods for blow-out prevention; the well plan; a geological, geophysical, and engineering prognosis along with expected fluids for the well; a formation evaluation plan.

Drilling Programme: this must provide specifics about the drilling rig and the drilling plan.

Prior to drilling a well, the operator must submit a comprehensive report outlining the technique to be used, its duration, the materials involved, and the safety measures to be implemented. The report must follow the naming conventions, formats, and structure specified in Form 12 of Schedule 2 of the Petroleum EDP Regulations, 2016.

#### Facility license

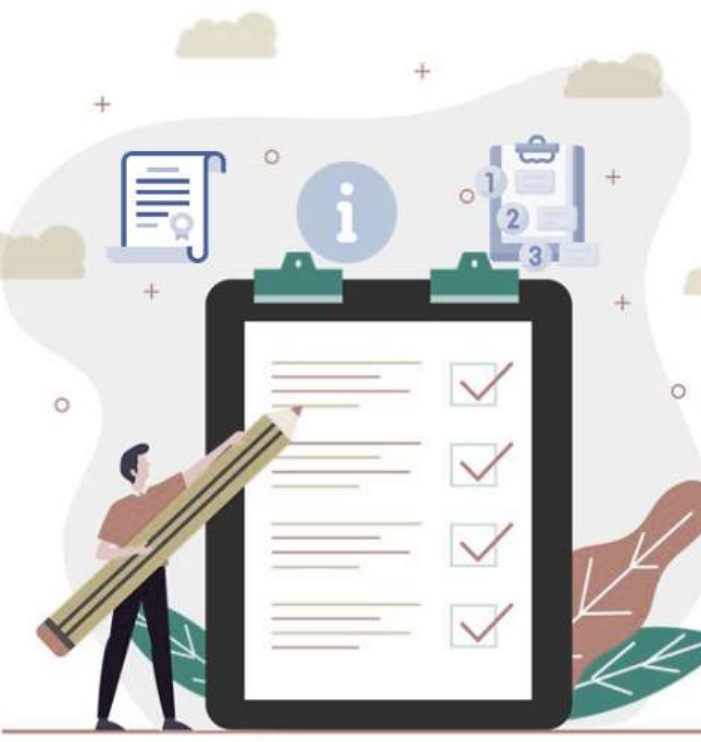
To install, operate, or use a facility for petroleum activities, a Facility license is required. The application for this license must be submitted to the Minister, who may, in consultation with PAU, grant the license. The application should follow the format specified in Form 11 of Schedule 2 of the Petroleum EDP Regulations, 2016.

<sup>39</sup> Section 93 of the Petroleum EDP Act, 2013.

<sup>40</sup> Regulation 42 of the Petroleum EDP Regulations, 2016

<sup>41</sup> Regulation 25 of the Petroleum EDP Regulations, 2016

**Chart 40: Information required for the Facility License application**

- 
- ✓ The name, address and principal place of business of the applicant;
  - ✓ Particulars of the owner or shareholder of the applicant if the applicant is not a natural person;
  - ✓ Documents demonstrating the administrative, financial and technical abilities of the applicant including, a detailed statement of the applicant's assets and liabilities signed by the applicant;
  - ✓ The feasibility and justification of the project;
  - ✓ A description of tariff levels, third party access strategies and planning for extra capacity;
  - ✓ A description of the proposed facility to be constructed or operated, including basic designs, diagrams, feedstock and utilities, where appropriate;
  - ✓ A list of process technologies and relevant licensors;
  - ✓ A maintenance plan or schedule;
  - ✓ The planned time of commencement and completion of the facility;
  - ✓ Configurations and capacities including utilities;
  - ✓ A technical and economic description of the project including the proposed technical and financial partners;
  - ✓ Proposed feedstock supply and product evaluation scheme;
  - ✓ Safety measures to be adopted in the course of the operations, including measures to deal with emergencies;
  - ✓ The possible environmental, social and economic impacts of the project and possible mitigation strategies;
  - ✓ The applicant's proposals for the employment and training of Ugandan citizens and technology transfer;
  - ✓ The applicant's proposals with respect to the procurement of goods and services obtainable in Uganda or supplied by Ugandan citizens and companies;
  - ✓ Impacts of the project on private interests, including the interests of affected landowners and holders of other rights;
  - ✓ Preliminary organisation plan;
  - ✓ A decommissioning plan for the facility;
  - ✓ Consents and permits required under any other applicable law; and
  - ✓ Evidence of payment of the prescribed fees.

The facility license's duration is defined in the license agreement and may be renewed for an additional period as determined by the Minister<sup>42</sup>.

### Petroleum Production License (PPL)

An application for a Petroleum Production License (PPL) can be made by either the holder of a Petroleum Exploration License (PEL) who has made a discovery in an exploration area or by any other individual who does not possess a PEL.

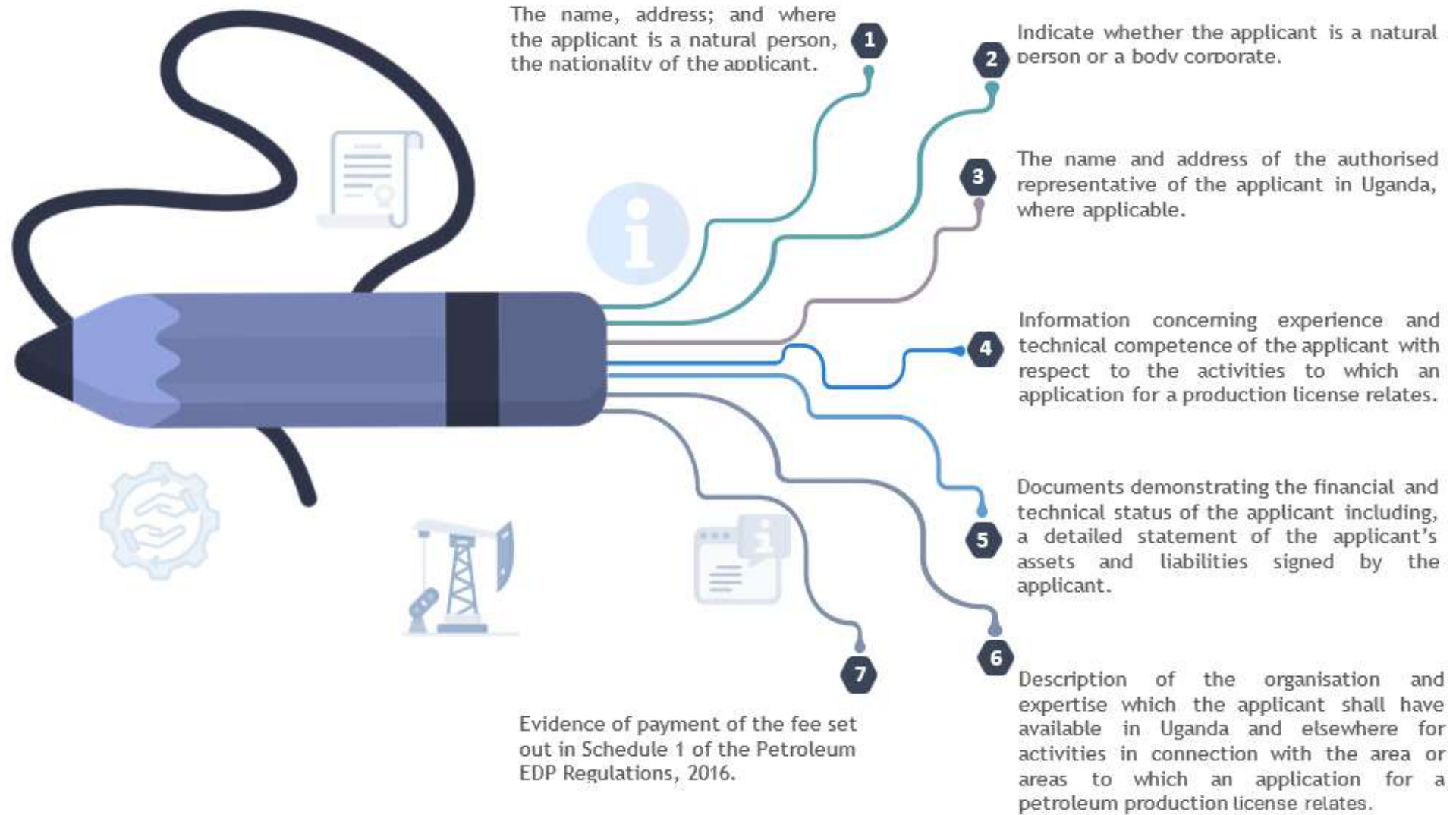
The holder of a PEL who has discovered petroleum in an exploration area has the exclusive right to apply for a production license for any block or blocks within that area. The application for a PPL should be submitted to the Minister using Form 8 as outlined in Schedule 2 of the Petroleum EDP Regulations, 2016<sup>43</sup>:

<sup>42</sup>Regulation 27 of the Petroleum EDP Regulations, 2016

<sup>43</sup>Regulation 19 of the Petroleum EDP Regulations, 2016



Chart 41: Information required for the Petroleum Production License (PPL) application



The application must also include a Petroleum Reservoir Report (PRR) and a Field Development Plan (FDP)<sup>44</sup>.

Individuals without a Petroleum Exploration License (PEL) may apply for a Petroleum Production License (PPL) after a public announcement has indicated that areas are open for bidding. The Minister will process these applications or bids within 180 days from receipt. There is also the possibility of jointly granting the PPL to the applicant and the Uganda National Oil Company (UNOC).

The PPL will be issued in accordance with section 75 of the Petroleum EDP Act, 2013 and will follow the format set out in Form 9 of Schedule 2 of the Petroleum EDP Regulations, 2016. The license will be valid for a period not exceeding 20 years, with the option for renewal for up to five years. Renewal applications must be submitted using Form 10, as prescribed in Schedule 2 of the Petroleum EDP Regulations, 2016.

The application for the APP must include<sup>46</sup>:

**Table 14: Information required for the Annual Production Permit (APP) application**

N°	Information required for the Annual Production Permit (APP) application
1	The name and address of the applicant.
2	The license to which the application relates.
3	Date of granting the license.
4	Proposed production schedule.
5	A comparison between the levels applied for and the original production levels with an explanation of any deviation, where applicable.
6	Production capacity of the reservoir.
7	Production rate proposed.

### Process for awarding contracts<sup>47</sup>



### Annual Production Permit (APP)

The Annual Production Plan (APP) involves the approval of the licensee’s production schedule for the year. Upon receiving an application from the licensee, the Minister may approve, for a fixed period, the quantity of petroleum that can be produced or injected at all times.

To apply for the APP, the licensee must submit their application to the Minister using Form 13, as outlined in Schedule 2 of the Petroleum EDP Regulations, 2016.

A report detailing field-related matters, including alternative production schemes, must also accompany the application. Additionally, the Minister is responsible for approving the test production of a reservoir, including its duration, quantity, and any other conditions associated with the test production<sup>45</sup>.

The Petroleum EDP Act, 2013 outlines that licensing for areas with potential petroleum production must be conducted through open, transparent, and competitive bidding. However, in exceptional circumstances, applications can be made directly to the Minister. The Minister for Energy and Mineral Development, with Cabinet approval, announces areas open for bidding for a petroleum exploration license. Within 15 days of Cabinet approval, the Minister reports to

<sup>44</sup> Section 71 of the Petroleum EDP Act, 2013.

<sup>45</sup> Section 96 of the Petroleum EDP Act, 2013.

<sup>46</sup> Regulation 69 of the Petroleum EDP Regulations, 2016.

<sup>47</sup> <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

Parliament on all such areas. This announcement is published in the Gazette, national and international newspapers, and other electronic and print media, specifying the exploration areas and providing a minimum of three months for application submissions<sup>48</sup>.

Individuals interested in petroleum exploration must apply to the Minister for Energy and Mineral Development in response to the announcement. Applications must be submitted in writing and accompanied by the prescribed fee.

Uganda has conducted two competitive bidding processes<sup>49</sup> to award petroleum licenses and contracts. Previously, licenses were awarded directly by the Minister.

➤ **First Licensing round<sup>50</sup>**: Announced in February 2015, this round covered six blocks totalling 2,674 km<sup>2</sup> in the Albertine Graben, Uganda's most prospective sedimentary basin. It was conducted in accordance with the National Oil and Gas

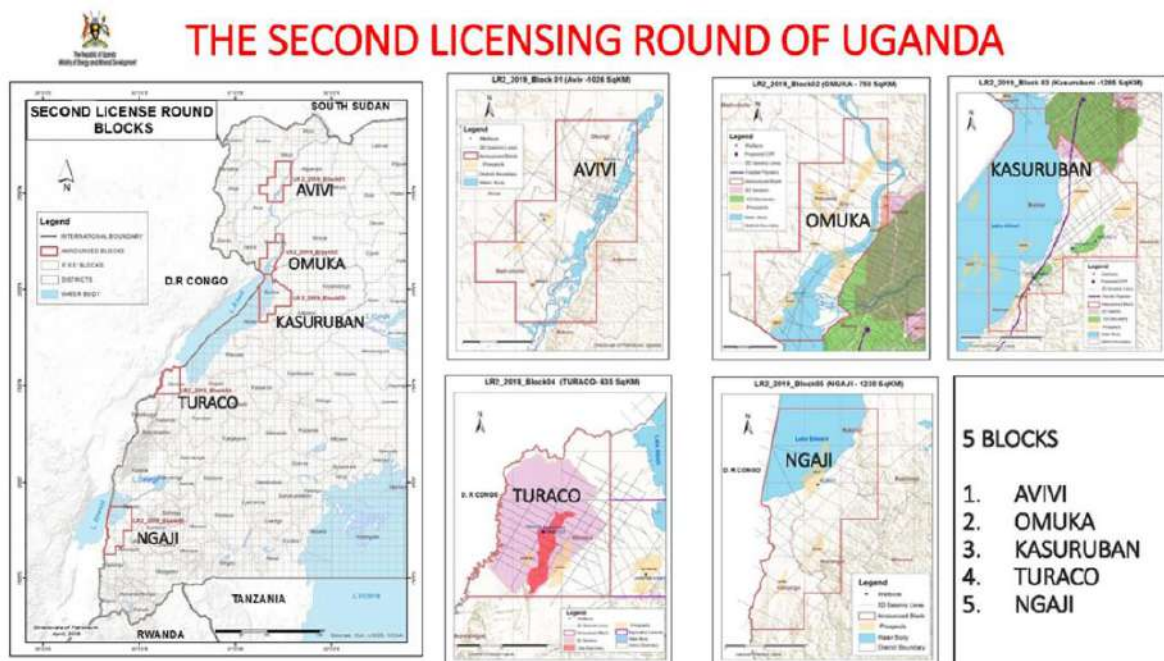
Policy for Uganda (2008) and the Petroleum (Exploration, Development, and Production) Act 2013. Three Petroleum Exploration Licenses (PELs) were awarded to Oranto Petroleum Ltd (for Ngassa Deep Play and Ngassa Shallow Play) and Armour Energy Ltd (for the Kanywataba PEL).

➤ **Second licensing round<sup>51</sup>**: Announced on May 8, 2019, at the East African Petroleum Conference and Exhibition in Mombasa, Kenya, this round included five blocks in the Albertine Graben:

- Avivi, with an acreage of 1,026 km<sup>2</sup>;
- Omuka, with an acreage of 750 km<sup>2</sup>;
- Kasuruban, with an acreage of 1,285 km<sup>2</sup>;
- Turaco, with an acreage of 635 km<sup>2</sup>; and
- Ngaji, with an acreage of 1,230 km<sup>2</sup>.

The blocks offered in the second licensing round are illustrated in the figures below.

Chart 42: Map of the blocks offered in the second licensing round<sup>52</sup>



<sup>48</sup> Section 52 of the Petroleum EDP Act 2013 page 42

<sup>49</sup> <https://www.pau.go.ug/petroleum-exploration-in-uganda/>

<sup>50</sup> Source: UNOC.

<sup>51</sup> Source: Directorate of Petroleum.

<sup>52</sup> <https://pau.go.ug/petroleum-exploration-in-uganda/>

The second licensing round comprised three main stages:

#### **Request for Qualification (RfQ):**



Following the announcement of the licensing round, MEMD issued a Notice of Request for Qualification (RfQ) through local and international print and electronic media, as well as the Ministry's website. Interested firms and/or consortia were invited to submit Applications for Qualifications (AfQ) by May 22, 2019. Due to the COVID-19 pandemic, this deadline was extended to September 30, 2020. A total of six potential applicants submitted their AfQ before the extended deadline and registered for the evaluation process.

The evaluation of these AfQ applications was conducted by the Second Licensing Round Committee, which was led by MEMD and included officials from MoJCA, MoFPED, and PAU. This evaluation took place from October to December 2020. Subsequently, four applicants were selected to move on to the Bidding stage. These were Total E & P from France, DGR Global Limited from Australia, Uganda National Oil Company Limited (UNOC) from Uganda, and a Joint Venture of Petro Afrik Energy Resources East Africa Ltd from Uganda and Niger Delta Petroleum Resources Ltd from Nigeria.

#### **Request for Proposals (RfP):**



On January 5, 2020, the four qualified applicants received the Request for Proposals (RfP) document. By the submission deadline of June 30, 2021, only two companies had submitted their proposals: DGR Global Limited from Australia and UNOC from Uganda.

For the five blocks available in this licensing round, bids were received for only three. Specifically, no bids were received for the Avivi and Ngaji blocks, while UNOC bid for the Omuka and Kasuruban blocks, and DGR Global Limited bid for the Kasuruban and Turaco blocks.

#### **Evaluation and Award:**



The evaluation of the submitted RfPs was conducted from June 30 to August 31, 2021. Following the evaluation, a final report was forwarded to and approved by the Minister. UNOC was awarded a Petroleum Exploration License for the Kasuruban block, located in Western Uganda. Additionally, UNOC signed a Production Sharing Agreement (PSA) with MEMD on January 9, 2023<sup>53</sup>.

#### **The technical and financial criteria used to grant petroleum licenses and contracts**

<sup>53</sup> <https://www.unoc.co.ug/upstream/exploration-and-new-ventures/>



The Government of Uganda used specific technical and financial criteria during the second tendering process, which was launched in the fiscal year 2019-20. These criteria were designed to evaluate and select the most suitable applicants for the petroleum exploration licenses.

**Table 15: Technical and financial criteria used during the second licensing round**

Evaluation Phase	Technical and Financial criteria
Preliminary Examination	<p>MEMD shall confirm that the following documents and information have been provided in the proposal. If any of these documents or information is missing, the offer shall be rejected:</p> <ol style="list-style-type: none"> <li>Proposal submission sheet in the format provided;</li> <li>Declaration of Ethical Code of Conduct;</li> <li>Registered or Notarized Power of Attorney;</li> <li>Proposal Securing Declaration form</li> <li>Joint Bidding Agreement /Co-operation Agreement (where applicable);</li> <li>Evidence of purchase of data; and</li> <li>A Parent Company Guarantee in case the bidder is an affiliate or subsidiary.</li> </ol>
Detailed Technical Evaluation	<p><b>1) Proposed Work programme</b></p> <p>The proposed work program has been assessed based on the below parameters:</p> <ol style="list-style-type: none"> <li>Geological assessment and understanding of the block(s) applied for;</li> <li>Proposed work program activities; and</li> <li>Estimated costs and timelines.</li> </ol> <p><b>2) Technical Capability</b></p> <p>The Technical Capability has been assessed based on the below parameters:</p> <ol style="list-style-type: none"> <li>Company's/ JV Experience; and</li> <li>Experience of the key staff or team which the Bidder will have available for activities within the block or blocks.</li> </ol> <p><b>3) Financial Capability</b></p> <p>Two distinct types of financial criteria have been used to evaluate the financial capability of the Bidder namely, Financial Viability and Financial Capacity.</p> <ol style="list-style-type: none"> <li>Bidders have been required to submit the following documents and information that will enable the evaluation of the financial capability: <ul style="list-style-type: none"> <li>- Financial statements for the last three (3) years (where applicable) audited by a Certified Auditor. In the case of a Joint Venture, each Joint Venture member shall be required to submit such documents;</li> <li>- Financing plans with reference to specific funding arrangements i.e., for both debt and equity where applicable;</li> <li>- The necessary guarantees (Financial Undertaking and/or Parent Company Guarantees) depending on the source and nature of Financing i.e., Debt or Equity, to the tune of the amount required to carry out the proposed work programme in the first Exploration phase;</li> <li>- Evidence of any third-party funding arrangements, for example copies of any commercial loans/overdraft agreements, director/shareholder loan agreements, parent company loan agreements etc; and</li> </ul> </li> </ol>

Evaluation Phase	Technical and Financial criteria
	<ul style="list-style-type: none"> <li>- Funds committed to execution of work programmes and other obligations of the Bidder including those overseas during the first two years from award of the Petroleum Exploration License.</li> <li> <ul style="list-style-type: none"> <li>b) In order to ensure that any Bidder that becomes a Licensee will remain financially stable, the Bidders must demonstrate that they have the Financial Capacity by meeting the following criteria:               <ul style="list-style-type: none"> <li>- A Current Ratio of 1.00 or better, (i.e., ratio of Current Assets to Liabilities falling due in less than 12 calendar months). A Bidder with a Current Ratio less than 1.00 must demonstrate that its working capital requirements are financed by adequate short-term funding arrangements (e.g., by a corporate parent, bank overdrafts, directors' loans etc.) and must produce evidence of the funding;</li> <li>- Gross Gearing of 75% or less, where Gross Gearing is Total Debt (short-term and long-term) as a percentage of the Total of Shareholders' funds (Total Debt /Shareholders Fund). A Bidder with Gross Gearing above 75% must demonstrate that it will be able to service the debt, i.e., it can meet the interest payments and any agreed capital repayment schedule.</li> <li>- Commitment Cover of 2.00 or better. Where Commitment Cover = Net Worth/The sum of existing (including those overseas) and proposed license commitments and Net Worth = Shareholders' Funds less Intangible Fixed Assets.</li> <li>- A Bidder with Commitment Cover of less than 2.00 will have to prove its capacity by reference to specific funding arrangements. Each Bidder is required to demonstrate capacity to fund the proposed work programmes as well as all its existing commitments.</li> </ul> </li> </ul> </li> </ul> <p><b>4) Proposed Signature Bonus</b></p> <p>The proposed Signature Bonus in USD offered by the Bidder for the block it has bided for.</p> <p><b>5) X%, a proposed percentage over and above the minimum Royalty levels as stated in the MPSA</b></p> <p>Where X is a whole number greater or equal to 1%.</p> <p><b>6) National Content Plan</b></p> <p>The proposed National Content Plan will be assessed based on the following key areas:</p> <ul style="list-style-type: none"> <li>- Strategy for employment of Ugandans;</li> <li>- Strategy for training of Ugandans;</li> <li>- Strategy for utilization of goods and services obtainable in Uganda;</li> <li>- Proposal for technology transfer;</li> <li>- Proposal for research and development in Uganda; and</li> <li>- Any additional proposal as deemed fit.</li> </ul>

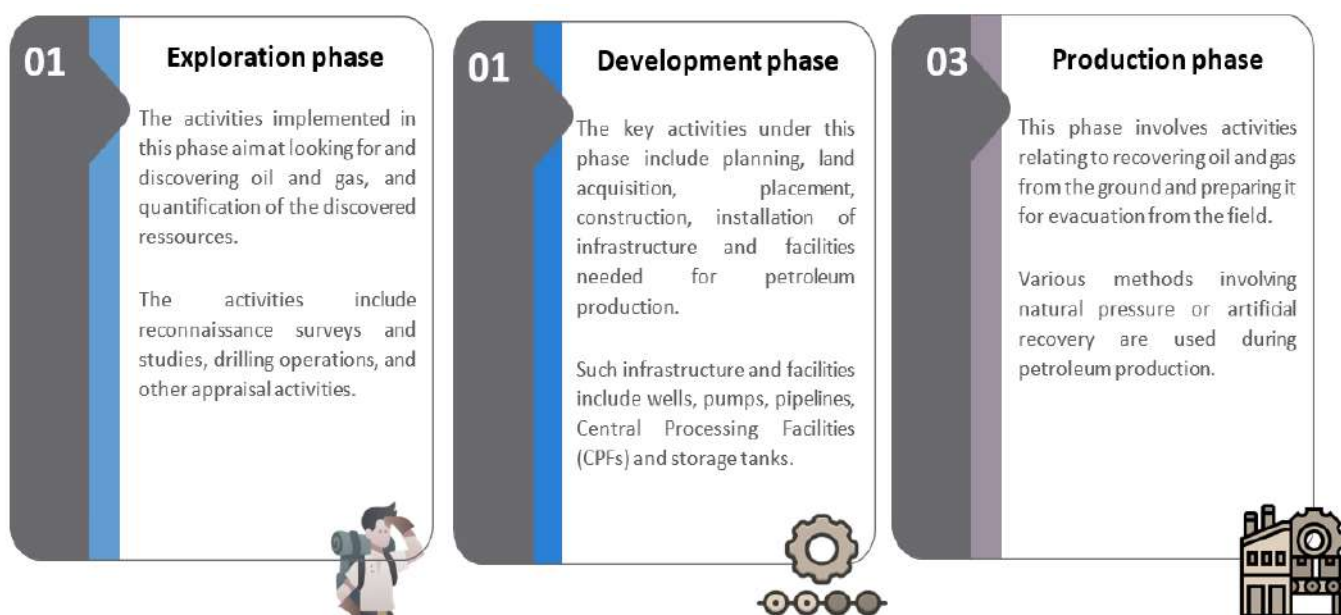
### Petroleum rights transfer process

Under the provisions of Section 87 of the Petroleum EDP Act, 2013, the transfer of petroleum licenses is allowed with the written consent of the Minister of Energy and Mineral Development. With the Minister's approval, a license holder may transfer the petroleum license at any time. For the transfer of the license, applications must be submitted in the prescribed manner and form, ensuring they fulfil all financial obligations under Ugandan laws.

#### a) Types of licenses and agreements

The UGEITI scope covers the upstream activities of the oil and gas sector in Uganda. The activities are implemented in the following phases of the petroleum value chain.

Chart 43: Oil and gas exploration and extraction phases in the upstream segment



The various licenses and permits necessary during the different phases of Uganda's oil and gas extractive industry are outlined in Table 25. These licenses and permits, with the exception of the reconnaissance permit, serve as instruments for administering the terms of a Production Sharing Agreement (PSA). A PSA, which is an agreement between the government and companies, grants the latter the rights and responsibilities to carry out upstream petroleum activities. As such, licenses and permits (excluding the reconnaissance permit) are only valid when tied to a PSA.

Additionally, licenses and permits are required for the midstream sector, which involves petroleum processing, conversion, and transportation, as well as the downstream sector, responsible for the marketing and trading of refined petroleum products. While information on transport revenues is provided in Section 3.11 of this report, in line with EITI Requirement 4.4, the midstream and downstream segments are not covered in this report, as they currently fall outside the scope of the Uganda EITI.

Table 16: Type of licenses and permits in the oil and gas upstream sector

Types of licenses/Permits	Description	Duration	Reference
<b>Exploration Phase</b>			
<b>Reconnaissance Permit</b>	<p>The reconnaissance permit is granted to a person intending to carry out reconnaissance surveys. These permits are non-exclusive as they may be issued to different persons in respect of different reconnaissance activities in the area or areas, and therefore do not confer property rights to the holder.</p> <p>The reconnaissance permit allows the undertaking of preliminary petroleum activities for the purpose of acquiring data and includes geological, geophysical geochemical surveys and drilling of shallow boreholes for calibration.</p>	A reconnaissance permit shall remain in force for 18 months from the date of issue.	<p>The Petroleum EDP Act 2013; Sections 48 to 51.</p> <p>Regulations 8 to 10 and Schedule 2 (Form 2) of the Petroleum EDP Regulations, 2016</p>
<b>Petroleum Exploration License (PEL)</b>	The PEL confers a licensee with the exclusive right to explore for petroleum, and to carry on such petroleum activities and execute such works as may be necessary for that	A PEL shall remain in force: - for the period stipulated in the license but not exceeding 2 years after the date of being granted the license and- for a	<p>The Petroleum EDP Act 2013; Sections 52 to 68.</p> <p>Regulations 11 to 17</p>

Types of licenses/Permits	Description	Duration	Reference
	purpose, in the exception area.  The holder of a PEL who has made a discovery of petroleum in an exploration area shall have exclusive right to apply for being granted a production license over any block or blocks in that area.	subsequent period not exceeding 2 years where the license is renewed except that the license shall not be renewed more than twice.	and Schedule 2 (Forms 3 to 6) of the Petroleum EDP Regulations, 2016
<b>Permit to operate drilling rig</b>	Licensees can only operate a drilling rig with a permit obtained from the Petroleum Authority of Uganda (PAU).  The operator is required before drilling a well to submit a detailed report on the technique to be applied, the duration, materials to be used and the safety measures to be undertaken.	The licensee shall, before drilling any well, submit to PAU an application for consent to drill: - Not less than 2 months before the spudding of an exploration well; and - Not less than 15 days before the spudding on an appraisal well or a development well.	The Petroleum EDP Act 2013; Sections 93 to 95.  Regulation 42 and Schedule 2 (Form 12) of the Petroleum EDP Regulations, 2016
<b>Development and construction Phase</b>			
<b>Facility license</b>	A Facility license is required to install, operate, or use a facility to carry out a petroleum activity.  The Facility license is granted based on the technical competence, capacity, experience and financial strength of the applicant, the licensee's safety measures and the applicants plan for construction and operation of the facility.	The duration of the license is specified in the license agreement and can be renewed as the Minister may determine. While a Facility license, remains in force, it shall, subject to any other law and conditions of the license, confer on the licensee the right to install, place, operate or use a facility.	The Petroleum EDP Act 2013; Sections 82 and 83.  Regulations 25 to 28 and Schedule 2 (Form 11) of the Petroleum EDP Regulations, 2016
<b>Production Phase</b>			
<b>Petroleum Production License (PPL)</b>	The holder of a PEL who has made a discovery in an exploration area or any other person who does not have a PEL may make an application for a PPL.  The PPL allows the undertaking of activities relating to recovering oil and gas from reservoir and preparing it for evacuation from the field area. The EDP Act, 2013 also provides for rights conferred by the PPL to include the sale or otherwise disposal of the licensee's share of petroleum recovered.	PPL shall continue in force: - for the period for which the application has been made but not exceeding 20 years after the date of the granting of the license; and - for any period for which the license is renewed.	The Petroleum EDP Act 2013; Sections 69 to 80.  Regulations 18 to 21 and Schedule 2 (Form 8 to 10) of the Petroleum EDP Regulations, 2016
<b>Annual Production Permit (APP)</b>	The APP concerns approval of the licensee's production schedule for the year and the Minister, may, upon application from the licensee, approve for a fixed period of time, the quantity of the petroleum which may be produced or injected at all times.	The licensee shall submit an application for a production permit annually.	The Petroleum EDP Act 2013; Section 96.  Regulation 69 and Schedule 2 (Form 13) of the Petroleum EDP Regulations, 2016

#### b) Petroleum licenses and permits awarded and transferred during FY 2021-2022

The transfer of petroleum licenses is permitted under Section 87 of the Petroleum EDP Act, 2013, however, it requires written consent from the Minister of Energy and Mineral Development. With the Minister's approval, a petroleum license holder may transfer the license at any time. Applications for such transfers must be made in the prescribed form and manner, ensuring they meet all financial obligations under Ugandan law. **The Directorate of Petroleum reported that no licenses were awarded or transferred during the 2021-2022 period.**



### 3.3.2. License allocations in the Mining Sector

#### a) Awarding procedures for mining licenses and other permits

The requirement and process for obtaining a license in the mining sector is publicly accessible at the Directorate of Geological Survey and Mines (DGSM) office.

#### Requirements

The licensing application requirements for the mining sector can be summarized as outlined below:

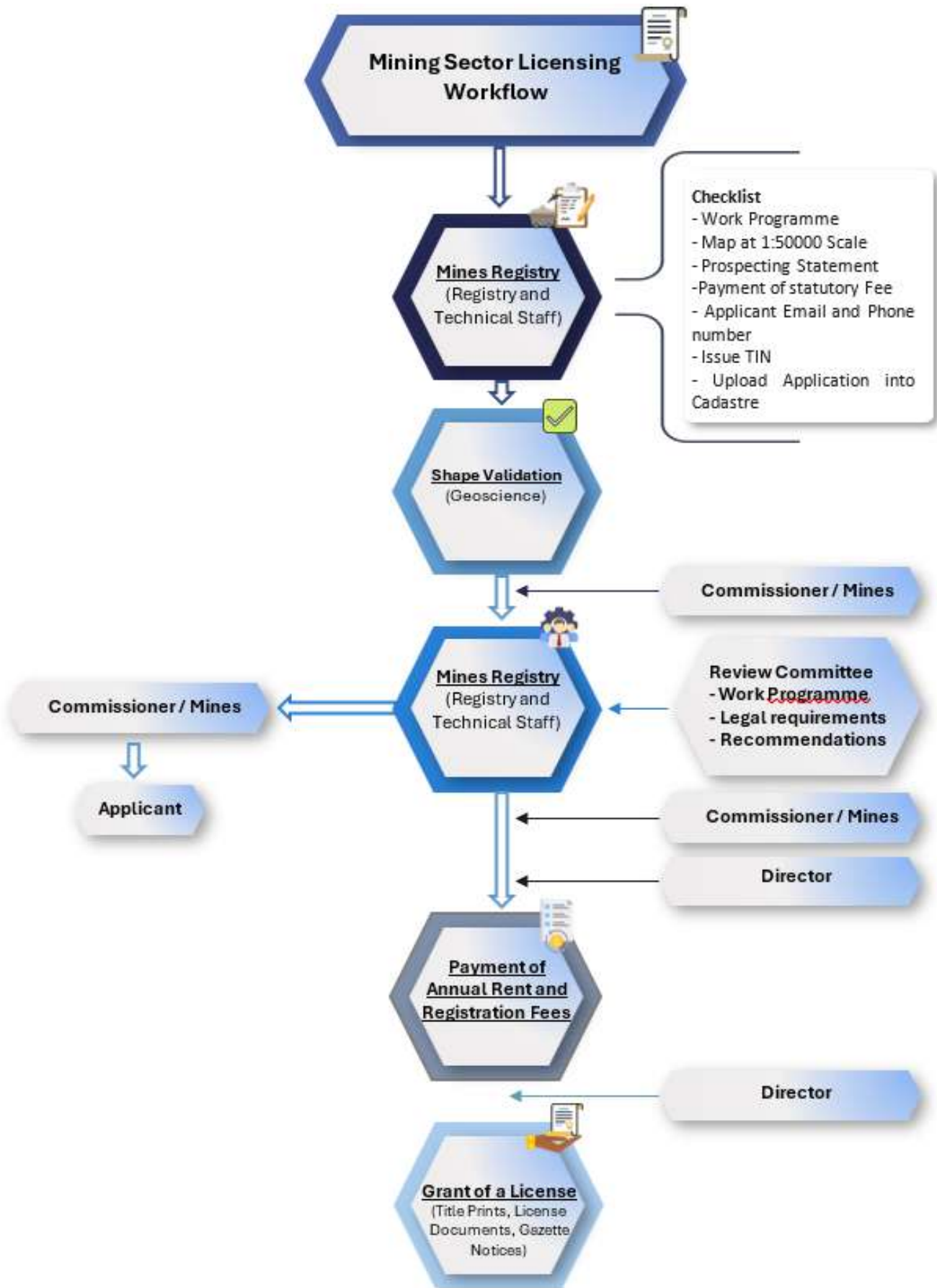
- **Mineral Dealer's License (MDL):** For individuals, valid identification and a completed Form 13 are required, along with a bank statement and payment of statutory fees. Companies need a certificate of incorporation and similar documentation.
- **Prospecting License (PL):** Must be a Ugandan citizen with valid identification, complete Form 2, and pay statutory fees. Companies require a certificate of incorporation and a power of attorney.
- **Exploration License (EL):** Requires a valid PL and documentation including a prospecting return, a map, and a work program. Applicants must also provide a project brief and financial evidence.
- **Retention License (RL):** A valid EL is necessary, along with a feasibility study, completed Form 4, and proof of financial capacity.
- **Mining Lease (ML):** Applicants must have a PL, EL, RL, or Location License. Required documents include a feasibility study, environmental assessments, and Form 7.
- **Goldsmith's License (GSL):** Individuals need valid identification and a completed Form 14, along with a bank statement and annual fees. Companies follow similar requirements.
- **Export Permit:** Requires a valid MDL or mineral right, along with a completed Form 12 and proof of royalty payment.
- **Import Permit:** Must have a valid MDL and include an export permit and completed Form 12, along with application fees.

**Movement Permit:** Requires a valid MDL or mineral right and proof of royalty payment.

#### Process

The process can be outlined and summarized as shown in the figure below:

Chart 44: Licensing process in the mining sector<sup>54</sup>



## b) Types of mining licenses and permits

### Mining licenses and permits

The Mining Act of 2003 stipulated that activities related to prospection, exploration, and production within the mining sector could only be conducted under specific licenses, namely a prospecting license, exploration license, mining lease, or location license. Additionally, the Act empowered the Minister responsible for mineral development to enter into a Mineral Agreement with individuals holding either an exploration license or mining lease.

This Mineral Agreement encompassed various terms, including:

- The minimum required exploration or mining operations and associated timelines.
- Minimum expenditure levels for exploration activities.
- The methodology for conducting these operations.
- Stipulations regarding the processing of minerals, whether in whole or in part within Uganda.
- The basis for determining the market value of discovered minerals.
- Financial and insurance arrangements.
- Procedures for resolving disputes, which could be addressed through international arbitration or by appointing a sole expert.

Illustrated in the accompanying chart are the various mineral rights that were granted under the Mining Act of 2003:

*Chart 45: Mineral rights according to the Mining Act, 2003*



<sup>54</sup> Data related to the mineral licensing (Procedure and requirements) received from DGSM.

Stipulated by the Mining Act of 2003, and detailed in annexe 26, the types of licenses available to mining operators include:

Chart 46 Type of licenses in the mining sector according to the Mining Act, 2003

### Minerals rights

#### Prospecting License (PL)

The right to prospect for minerals in Uganda is given to the holder of a PL and authorises participation in mineral prospecting. The right is not transferable. The license is not exclusive and not specific to an area and gives authority to the holder to look for  
*(1) year from the date of issue.*  
*The PL is not renewable.*



#### Retention License (RL)

The RL is granted to an applicant who is an EL holder and has identified a mineral deposit within the exploration area etc. The license is only granted in respect of the exploration area granted in the exploration license.  
*(3) years from the date of issue.*  
*The RL is only renewable for a single period of two (2) years.*



#### Exploration License (EL)

The EL defines the area for exploration. The application for an EL must be accompanied by a map of the area to be explored among other requirements. The license is exclusive, and the maximum exploration area is 500 km<sup>2</sup>.  
*(3) years from the date of issue.*  
*Renewable for two (2) terms of two (2) years each and half the area is relinquished on each renewal.*

#### Mining Lease (ML)

The ML is the right granted to authorise mining operations over an area. The ML cannot be granted to any person on land which is in an exploration area or retention license area or a location area, unless that person is the holder of an EL, a RL or a LL.  
*shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral deposit.*

#### Location License (LL)

The LL is granted to any citizen of Uganda wishing to carry out small scale prospecting and mining operations. In case of a body corporate, it is only granted where at least 51% of the beneficial ownership of the company are citizens of Uganda, etc  
*Two (2) years from the date of issue.*  
*The LL is renewable for terms of two (2) years each.*

### Mineral trading and other licenses/

#### Miner Dealer License (MDL)

A minerals dealer license enables the holder to purchase and sell minerals in Uganda.  
*The license expires on 31 December in the year in which the license is granted and is renewable annually.*



#### Export permit

Minerals obtained under a mineral right or under an MDL may only be exported under an export permit granted by the Commissioner.  
*Valid MDL or a mineral right is required for an Export permit.*



#### Import permit

A person shall not, without an import permit issued by the Commissioner, import any mineral into Uganda.  
*Valid MDL for the right group of minerals is required for an Import permit.*

#### Movement permit

*A person shall not, without a movement permit issued by the Commissioner, move or cause to be moved minerals outside or inside any zone where extraction or prospecting operations are carried out.*  
*Valid MDL or a mineral right is required for a Movement permit.*

#### Goldsmith's License (GSL)

*A goldsmith's license enables the holder to manufacture any article from any precious mineral or from any substance containing any precious mineral.*  
*License expires on 31 December in the year in which the license is granted and is renewable annually.*



### c) Reforms for contract and licence allocation

#### New mineral rights and licenses

Stipulated by the Mining and Minerals Act 2022, in addition to the licenses described previously, new mineral rights introduced include the large-scale mining license, medium-scale mining license, small-scale mining license, and artisanal mining license. The Act also retains the prospecting, exploration, and retention licenses established under the Mining Act 2003<sup>55</sup> :

*Chart 47: Mineral rights according to the Mining and Minerals Act, 2022*



Annex 20 outlines the characteristics of the new mineral rights introduced by the Mines and Minerals Act 2022.

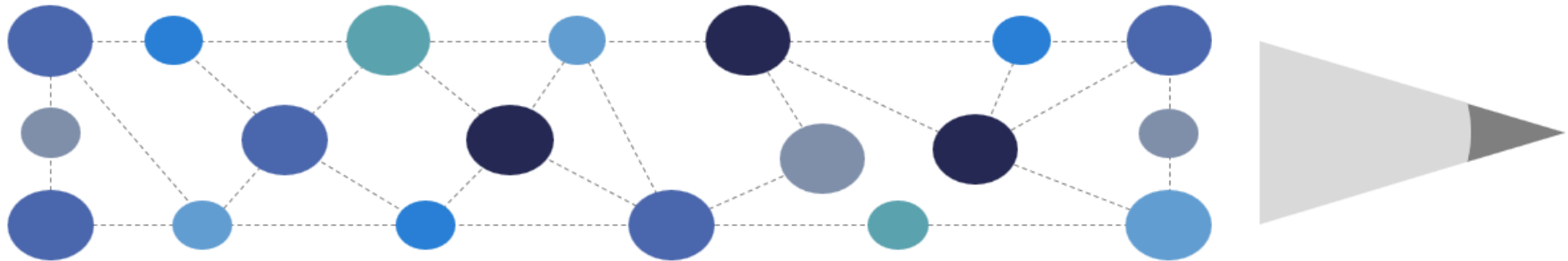
#### Introduction of a model mining agreement<sup>56</sup>

The Mining and Minerals Act, 2022 establishes provisions for mineral agreements that may be entered into by the Minister of Energy and Mineral Development and any individual regarding matters related to operations or activities under an exploration license or a large-scale mining license, particularly for highly capitalized and complex projects. Furthermore, the Act mandates that the Minister develop a model mining agreement, which must receive approval from Parliament. Included in the mineral agreement, the terms and conditions specified by the Mining and Minerals Act, 2022 are as follows:

<sup>55</sup> The Mining and Minerals Act 2022, Article 15.

<sup>56</sup> The Mining and Minerals Act 2022, Articles 28 and 29.

Chart 48: Terms and conditions of a mineral agreement according to the Mines and Minerals Act 2022



- Minimum exploration or mining operations to be carried out and the work plan determined for purposes of such operations.
- The minimum expenditure in respect of exploration or mining operations.
- Financial provisions.
- Production sharing arrangements where minerals have been ascertained and quantified;
- The manner in which exploration or mining operations shall be carried out;
- The processing of any mineral or group of minerals found, obtained, or mined by the holder of a mineral right in the course of exploration or mining operations;
- The basis on which the market value of any mineral or group of minerals in question may from time to time be determined;
- Project financing and insurance arrangements;
- Environmental management obligations;
- Health and safety obligations;
- Requirements for local content, including the use of local labor and goods;
- Community benefit sharing and community development, including the obligation to conclude community development agreements with the affected communities;
- The establishment of culturally relevant local dispute resolution mechanisms;
- Resolution of disputes through arbitration mechanisms;
- The right of the Minister to withdraw or cause to be relinquished portions of the license area covering land that has been earmarked by Government for a public infrastructure project, at no cost to Government; and
- The protection of the land rights or any customary rights of any of the registered owner, customary owner, lawful occupant or bonafide occupant of the land in the area subject to a mineral right.

#### d) Mining licenses awarded and transferred during FY 2021-22

According to the Mineral Development Program /DGSM, MEMD, 85 mining licenses were awarded during the fiscal year 2021-22:

- Exploration Licenses (EL): 66
- Location Licenses (LL): 18
- Mining Lease (ML): 1

The list of licenses granted in the FY 2021-22 is included in Annex 2 of this report.

The DGSM confirmed that there were **no licenses transferred** during the fiscal year 2021/22. The DGSM also confirmed that **no mineral agreements were signed** in the mining sector for the granted licenses.

#### 3.3.3. National Local Content

The Constitution of Uganda assigns ownership of all minerals and petroleum to the Government, representing the Republic of Uganda. It establishes that all natural resources belong to the government on behalf of the people. The legal and regulatory framework governing mining, oil, and gas imposes obligations on companies to create job opportunities for Ugandans, prioritize them in public procurement, ensure the transfer of skills and technology, and involve local nationals in developing and executing local content plans. These regulations contribute to the socio-economic development of Uganda.

Defined by the Petroleum (Exploration, Development, and Production) (National Content) Regulations of 2016, "national content" refers to the use of Ugandan local expertise, goods, services, and registered entities in petroleum operations. It encompasses the significant value added or generated within the Ugandan economy through the utilization of local human and material resources in providing goods and services to the petroleum sector. The "Buy Uganda Build Uganda" (BUBU) policy aims to promote the use of locally manufactured goods and local skills, particularly in the petroleum sector, while also being developed for the minerals sector.

The National Oil and Gas Policy (NOGP) outlines Uganda's strategy for leveraging oil and gas resources to achieve poverty eradication and create enduring societal value. Objective Seven (7) of the policy focuses on maximizing national participation in oil and gas activities, while Objective Eight (8) supports the development and maintenance of national skills and expertise. According to Section 28 (3) (c) of the Mining Act (2003), the Commissioner can issue exploration licenses only if the applicant's exploration proposal includes provisions for employing and training Ugandan citizens.

#### a) Oil and gas sector



#### *Procurement of goods and services*

For the oil & gas sector, the requirement for the utilization of Ugandan goods and services, is established by the petroleum laws. Specifically, in Section 125 of the Upstream Act, it is stipulated that a Licensee, along with its contractors and subcontractors, must give preference to goods produced or available in Uganda and services rendered by Ugandan citizens and companies. Furthermore, it is mandatory for Licensees to provide a report on their achievements, including those of their contractors and subcontractors, in utilizing Ugandan goods and services. This report is required to be submitted to the Petroleum Authority of Uganda (PAU) within sixty days after each calendar year, as outlined in Section 125(5) of the Upstream Law.

#### *Training and employment of Ugandans*

Section 126 of the Upstream Law mandates that a licensee submit a detailed program for the recruitment and training of Ugandans within twelve months after the grant of a license, as well as on each subsequent anniversary of that

grant, for approval by the Authority. Similarly, the Midstream Law (Section 54) requires Licensees to present a detailed recruitment and training program for Ugandans in midstream operations.

To ensure compliance, the Petroleum (Exploration, Development, and Production) (Local Content) Regulations necessitate that Licensees provide a National Content program, a National Content performance report, and reports from contractors and subcontractors regarding national content. Additionally, an annual Recruitment and Training plan must be submitted to the PAU, as specified in Regulations 7, 17, and 18.

For the oil and gas sector, the PAU's records for National content achievements in 2020 reveal that the industry invested USD 44,635,375 through licensed companies. Out of this total investment, USD 20,647,463 (46%) was spent on Ugandans and Ugandan companies throughout the year. Approximately USD 7 million was retained for the employment of Ugandans out of about USD 19 million spent on employment during the year, accounting for 37% of the total employment expenditure. The employment of Ugandans involved an average of 180 out of 204 persons employed. By year-end, the industry had employed only 194 individuals, excluding the EACOP, with 173 (89%) being Ugandan nationals.

A total of 413 procurements valued at USD 14,044,212 were conducted by five licensees (TEPU, TUOP, CNOOC Uganda Ltd, Armour Energy Ltd, Oranto Petroleum Ltd) in 2020. Of these procurements, 382 (92%) were sourced from Ugandan entities, amounting to USD 12,978,949 (92%). This expenditure included contracts with 269 (65%) Ugandan-owned entities valued at USD 10,729,903 (76%) and 113 (27%) Ugandan companies with foreign ownership totaling USD 2,249,046 (16%). The average contract value with local community companies (from the Albertine region) was USD 33,977 in 2020.

The licensed companies allocated USD 156,001 to training National employees and sponsored

three Government of Uganda officials during the year. Training for other Ugandans in various fields, such as Heavy Goods Vehicle driving and welding, commenced in the last quarter of the year and was carried over to 2021 due to delays caused by the Covid-19 pandemic. Enterprise development initiatives, mainly conducted online, began in the third quarter of 2020, focusing on areas such as procurement processes, logistics management, enabling laws, operations under Covid-19, business continuity, and sustainable quality health, safety, and environment practices.

#### b) Mining sector



#### Overview of the mining sector local content

##### ***Procurement of goods and services***

Section 41 (J), of the Mining and Minerals Act 2022 mandates that an applicant for an exploration license must submit a statement detailing the procurement plan for goods and services available in Uganda, along with a commitment to prioritize locally available goods and services in accordance with this Act and any other relevant legislation.

Similarly, Section 60 (n) requires that an applicant for a large-scale mining license should provide a report on the goods and services necessary for mining operations that can be sourced within Uganda. This report must also include the applicant's proposals regarding the procurement of those goods and services.

##### ***Training and employment of Ugandans***

The Mining and Minerals Act 2022 seeks to enhance Uganda's benefits from the mining sector. This legislation emphasizes the importance of technology transfer, research, and the recruitment, training, and promotion of Ugandan citizens. Additionally, it prioritizes the use of locally available goods and services.



Below, is a summary of the key local content reforms in the mining sector, as outlined in the Mining and Minerals Act 2022:

#### Knowledge Transfer and Training Commitment:

- Holders of mineral rights must commit to maximizing knowledge transfer to Ugandan citizens.
- They are required to establish management and technical capabilities and necessary facilities for technical work.
- A detailed recruitment, training, and promotion program for Ugandans must be submitted within twelve (12) months of receiving the mineral right, with annual updates.

#### Employment of Ugandan Citizens:

- Holders must employ and train Ugandans, implementing a succession plan for replacing expatriates.
- Training programs for employees and capacity building initiatives are mandated.
- Non-citizen technical experts may be engaged, but efforts should be made to replace them with Ugandans.
- Linkages with universities for research and environmental management are encouraged.
- An organizational structure must be established that includes a recruitment plan, staffing levels, and job percentages for Ugandans.
- Holders should facilitate socially responsible investments in local communities and implement community development agreements.

#### Preference for Local Goods and Services:

- Mineral rights holders, contractors, and subcontractors must prioritize goods produced or available in Uganda and services provided by Ugandan citizens and companies.
- A procurement plan for local goods and services must be developed, particularly for the area of operations.

- This plan requires Ministerial review for compliance and approval within thirty (30) days.
- An annual report detailing the implementation and results of the approved plan must be submitted to the Minister.

#### Technology Transfer:

- Large-scale, medium-scale, or small-scale mining licenses must include commitments to maximize technology transfer to Ugandans.
- Holders are responsible for maintaining accurate geological maps, geophysical records, and technical data at their Ugandan address.

#### Research and Training:

- The Minister, in consultation with relevant stakeholders and local governments, may conduct or commission research for the conservation and utilization of mineral resources.
- Training for officers of the Directorate and other public officials is mandated to ensure sustainable management and development of mineral resources.

#### **c) Mining sector local content reforms**

The Mining and Minerals Act 2022 aims to ensure that Uganda benefits more from the mining sector. It therefore demands technology transfer, research, recruitment, training and promotion of Ugandans and to prioritise the use of goods and services available in Uganda.

Annex 21 provides a summary of the main local content reforms in the mining sector according to the Mines and Minerals Act 2022.

## 3.4 Register of licenses



### 3.4.1. Register of petroleum licenses

The Petroleum (EDP) Act, 2013 requires that the Minister maintain a Petroleum Register containing all issued petroleum licenses. Furthermore, the Petroleum Authority of Uganda (PAU) is responsible for creating a central database of entities engaged in petroleum activities within the country. Since 2017, the PAU has fulfilled this responsibility by establishing a National Supplier Database (NSD)<sup>57</sup>.

Information regarding existing petroleum operators, including their coordinates, maps of

petroleum blocks, and project terms (such as duration), are also available and can be accessed publicly from various sources, including the PAU's website: <https://facts.pau.go.ug/facts/licensing/licenses/all>

### 3.4.2. Register of Mining rights

The Mining Cadastre Map Portal is publicly available on:

<https://portals.landfolio.com/uganda/>.

The online cadastral system is accessible to the public and provides information on license holders, co-ordinates of the licensed areas, date of application award and duration of the license as well as the commodity being produced.

The Portal allows to search by license code or by holder name and view for each title, the identity of the license holder, the status of the license, the date of application, the date of award, the expiry date, the commodity produced, and the area of the license.

According to the DGSM, there were 558 mineral rights in existence during the FY 2021-22 as detailed in the table below:

Table 17: Number of mineral rights in existence during FY 2021-22

Description	Number of active licenses
Exploration License (EL)	407
Mining Lease (ML)	57
Location License (LL)	94
<b>Total</b>	<b>558</b>

Source: DGSM

The Portal<sup>58</sup> provides a snapshot of mining licenses but does not allow access to historical data on withdrawals, transfers, or renewals from previous years. Additionally, it does not support extracting the status of active licenses in an open data format. Nonetheless, the Directorate of Geological Survey and Mines

(DGSM) has provided a register of active licenses during the fiscal year 2021-22, detailing license numbers, holder names, types, grant dates, expiry dates, acreage, and districts, as presented in Annex 6 of this report. Public access to the online cadastral system enables users to view information on

<sup>57</sup><https://www.pau.go.ug/download/the-national-supplier-database-for-the-oil-and-gas-sector/>

<sup>58</sup><https://dgsportal.minerals.go.ug/site/CustomHtml.aspx?PageID=d7f3f61d-4689-4280-a59a-b865f002dd60>

license holders, coordinates of licensed areas, application award dates, license durations, and the commodities being produced.

The Online Mining Cadastre, established under the Mining (Licensing) Regulations (2019), manages all mineral rights and mineral dealer operations in Uganda, encompassing licensing, communication, reporting, and payments. Regulation 5 further stipulates that the Commissioner must maintain a mining cadastre that includes records of:

- All mining rights and mineral agreements granted
- A sequential application number reflecting the date and time of acceptance
- The full name, nationality, and address of the applicant, including telephone numbers and email addresses
- The date and time on which the complete application is received
- The date when the Commissioner granted or denied an application for a mineral right, a mineral dealer's right, or an import/export permit
- The date the applicant was notified about the application's outcome
- The date the applicant accepted the grant offer
- The date the mineral right, mineral dealer's right, or permit was registered as issued.

### 3.5 Disclosure of licenses and contracts

Access to information is provided for within Uganda's legal framework. To further support this right, the Access to Information Act, 2005<sup>59</sup> outlines the procedures for obtaining information as stipulated in Article 41, detailing the classes of information and related matters. Article 41 of the Constitution of the Republic of Uganda affirms that "Every citizen has a right of access to information in the possession of the State or any other organ

or agency of the State except where the release of the information is likely to prejudice the security or sovereignty of the State or interferes with the right to the privacy of any other person."

Additionally, the PPDA Act, 2003, as amended, mandates that open contracting information, including tender notices, bidding documents, and award notices, must be accessible. While these laws ensure access to information, they also contain provisions that protect certain confidential information. Specifically, they address whether disclosing such information would breach confidentiality obligations to third parties as established by agreements. Procuring entities publish information regarding these procurement stages across various platforms, such as their websites, the Uganda Gazette, newspapers, and other electronic and print media

#### 3.5.1 Disclosure of PSAs and Petroleum Rights

Implementing countries are encouraged to publicly disclose any contracts and licenses that outline the terms for oil and gas exploitation, in accordance with Requirement 2.4 of the EITI Standard. The upstream oil and gas contract framework in Uganda primarily relies on a Production Sharing Agreement (PSA). The rights and obligations of licensees are fundamentally governed by the terms of the PSA, along with the Petroleum (EDP) Act, 2013, and the Petroleum (EDP) Regulations 2016.

Upon payment of the prescribed fees, Section 151 of the Petroleum (EDP) Act, 2013 allows the Minister to make available to the public details of all agreements and licenses, including any amendments, in line with the Access to Information Act, 2005. Nevertheless, both the model PSA (2016) and the Petroleum (EDP) Act (2013) incorporate confidentiality clauses. For instance, Article 33 of the MPSA, 2016 states: "Subject to the Constitution, the Act, Regulations, Access to Information Act,

<sup>59</sup><https://judiciary.go.ug/files/downloads/access%20to%20informationinformation%20Act2005.pdf>

2005, this Agreement and any confidential information of any Party shall not be published or disclosed to third parties without the former Party's written consent." Exceptions allow disclosure to legal counsel, accountants, and certain government agencies, provided those receiving the information maintain confidentiality.

According to Section 152 of the Petroleum (EDP) Act, 2013, data submitted to the Minister by a licensee is confidential and may only be disclosed under specific circumstances, such as with the Minister's prior written consent or when sharing with the Authority before relinquishing the related area. Additionally, Section 153 restricts disclosure of information from a licensee's report to only ministers or public officers unless consent is granted by the licensee.

Despite these confidentiality provisions, the MSG has taken steps to facilitate contract disclosure, in light of the mandatory requirement effective from January 1, 2021.

In two separate letters sent to the Ministry of Energy and Mineral Development in November 2021, the two oil and gas companies,

### 3.5.2 Disclosure of contracts and licenses in the mining sector

Structured largely as a license system, the Uganda mining sector has seen significant changes with the introduction of a Model Mining Agreement in the Mining and Minerals Act 2022. This new agreement incorporates production sharing elements where minerals have been identified and quantified. Establishing a mineral agreement<sup>61</sup> is possible with holders of either an exploration license or a mining lease. The rights and obligations of licensees are principally governed by the Mining Act, 2022, the Mining (Licensing) Regulations, 2019, and the specific terms and conditions outlined in the licenses.

<sup>60</sup> TotalEnergies and CNOOC wrote to the Minister of Energy and Mineral Development to this effect.

TotalEnergies EP Uganda and CNOOC Uganda Ltd, expressed their consent to disclose their respective Production Sharing Agreements (PSAs).

Following this, in July 2024, the Attorney General of Uganda issued a letter to the Minister of Finance, Planning, and Economic Development, and guided that there would not be a breach of the confidentiality clause if the government discloses the contracts with the consent of the companies.

Moreover, Section 207 of the Mining and Mineral Act, 2022 mandates the Minister to publish on the Ministry's website all mineral agreements made by the Uganda National Mining Company, as well as all mineral rights, licenses, and permits, including those that expired during the year. Continuous engagement has led to commitments from two petroleum companies, TotalEnergies and CNOOC Uganda Ltd, to disclose their PSAs. Planned high-level discussions with the Minister of Energy and Mineral Development, the Attorney General, and the Minister of Justice and Constitutional Affairs will focus on implementing the contract disclosure roadmap.<sup>60</sup>

According to Section 4 of the Mining (Licensing) Regulations (2019), "Subject to the Constitution and the Access to Information Act, 2005, a person may:

- access information on mineral rights and dealings in minerals from the online Cadastre; or
- obtain hard copies of any information included in the cadastre upon payment of the fees prescribed in Schedule 3 to these Regulations."

Section 207 of the Mining and Minerals Act, 2022 mandates that the Minister shall publish on the Ministry website all Mineral Agreements entered into by the Uganda National Mining Company, along with all mineral rights,

<sup>61</sup> Section 18 of the Mining Act, 2003.

licenses, and permits, including those that expired during the year.

The Directorate of Geological Survey and Mines (DGSM) has confirmed that access to copies of licenses will be granted in accordance with existing regulations. The procedure for obtaining these documents involves several steps:

- The applicant must submit a formal request for a search and an extract of the license documents.
- A search fee of UGX 200,000 per hour or part of an hour will be assessed.
- A fee of UGX 100,000 per page of the registered document will be applied for copies or extracts.
- Both payments must be made to the Uganda Revenue Authority (URA).
- Upon completion of these payments, the applicant will receive a copy of the license documents.

### 3.6 Beneficial ownership

A training session on Beneficial Ownership Transparency (BOT)<sup>62</sup> took place in May 2021 for the UGEITI Multi-Stakeholder Group (MSG), led by a consultant from the EITI International Secretariat. At the conclusion of this training, several action points were agreed upon:

Uganda's admission to the Extractive Industries Transparency Initiative represents a timely intervention that complements the ongoing efforts of the Uganda Registration Services Bureau (URSB) regarding Beneficial Ownership (BO).

Stakeholders in the UGEITI MSG, including government, private sector, and civil society, should collaboratively or independently fulfil their roles to expedite the legal, policy, and institutional reforms necessary for implementing Beneficial Ownership disclosure for companies in the extractive industries and beyond.

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<sup>62</sup><https://www.ugeiti.org/wp-content/uploads/2021/10/Report-of-the-MSG-Training-on-Beneficial-Ownership.pdf>

It is crucial for the UGEITI MSG and its Secretariat to continue engaging with and utilizing the technical resources and support from the International Secretariat and other countries that already practice beneficial ownership disclosure.

Following the training, the next (12<sup>th</sup>) MSG meeting established a National Beneficial Ownership Committee. This Committee includes representatives from the Uganda Registration Services Bureau, Financial Intelligence Authority, Ministry of Justice and Constitutional Affairs, and other key ministries, and its role is to facilitate and coordinate its work. The Committee's responsibilities encompass:

- Proposing a definition of beneficial ownership specific to Uganda.
- Conducting a gap assessment of the legal and institutional framework to develop a beneficial ownership legal and institutional reform plan.
- Identifying or creating links between beneficial ownership transparency and national reform priorities.
- Developing reporting obligations for Politically Exposed Persons (PEPs).
- Determining the necessary level of detail for beneficial ownership information disclosure.
- Creating declaration forms for beneficial ownership data collection.
- Establishing measures/tools for ensuring the accuracy and timeliness of beneficial ownership data.
- Overseeing the creation of a beneficial ownership register for Uganda.

With the support of the EU Delegation to Uganda, the UGEITI Secretariat secured a consultant in September 2022 for a three-month assignment focused on facilitating the work of the National Beneficial Ownership Committee (NBOC) to achieve Beneficial Ownership Transparency. This included a capacity-building training workshop conducted

by the consultant for both the NBOC and the UGEITI Secretariat in October 2022. Following this, UGEITI participated in a consultative meeting on December 20th and 21st, 2022, aimed at developing regulations concerning beneficial ownership. These regulations were subsequently issued by the Minister of Justice and Constitutional Affairs in January 2023 as the Companies (Beneficial Ownership) Regulations, 2023.

### 3.6.1 Uganda's legal reforms on Beneficial Ownership disclosure

#### The Companies (Amendment) Act 2022<sup>63</sup> and the Partnership (Amendment) Act 2022<sup>64</sup>

The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 have recently amended the Companies Act 2012 and the Partnership Act 2010. Assented to on 7 September 2022, these Amendment Acts commenced on 16 September 2022.

Among the most significant changes are the requirements for the disclosure of Beneficial Ownership (BO) and the establishment of a register of beneficial owners.

#### Definition of beneficial owner

The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as:

- Partnership (Amendment) Act 2022: This defines a beneficial owner as a natural person who ultimately owns or controls a partnership, or a natural person on whose behalf a transaction is conducted within that partnership. It also encompasses a natural person who

exercises ultimate control over a partnership.

- Companies (Amendment) Act 2022: Under this act, a beneficial owner is defined as a natural person who ultimately owns or controls a company, or a natural person on whose behalf a transaction is conducted in a company. It includes a natural person who exercises ultimate control over the company.

#### Register of beneficial owners

Each limited liability partnership and company registered in Uganda must maintain a register of its beneficial owners, as mandated by the Companies Act and the Partnership Act. This register reveals the personal information of the beneficial owners, the nature of their ownership or control within the company or partnership, and the date they stopped being beneficial owners.

#### Companies (Beneficial Owner) Regulations, 2023<sup>65</sup> and the Partnership (Beneficial Owner) Regulations, 2023<sup>66</sup>,

Two new regulations were issued by the Minister of Justice and Constitutional Affairs on 5 January 2023, the Companies (Beneficial Ownership) Regulations, 2023, and the Partnership (Beneficial Owner) Regulations, 2023. These regulations offer further guidance on the requirements for maintaining a register of beneficial owners.

#### Beneficial Owners' Information

The register of beneficial owners must include the information outlined in the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations 2023, as shown in the chart below:

<sup>63</sup>

<https://ursb.go.ug/storage/publications/downloads/the-companies-amendment-act-no-16-of-2022-1676021575.pdf>

<sup>64</sup>

<https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-act-no-21-of-2022-1676023340.pdf>

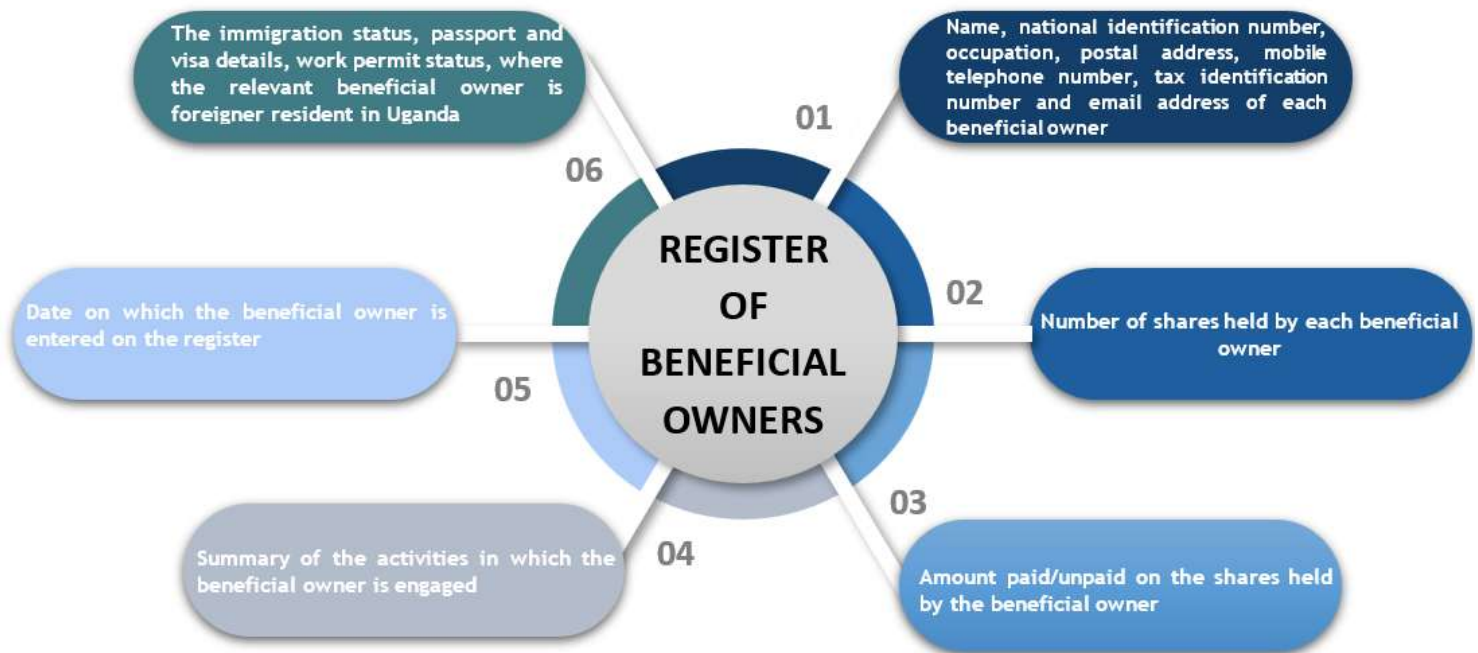
<sup>65</sup>

<https://ursb.go.ug/storage/publications/downloads/companies-beneficial-owner-regulations-2022-1676022079.pdf>

<sup>66</sup>

<https://ursb.go.ug/storage/publications/downloads/the-partnerships-amendment-regulations-2023-1676023559.pdf>

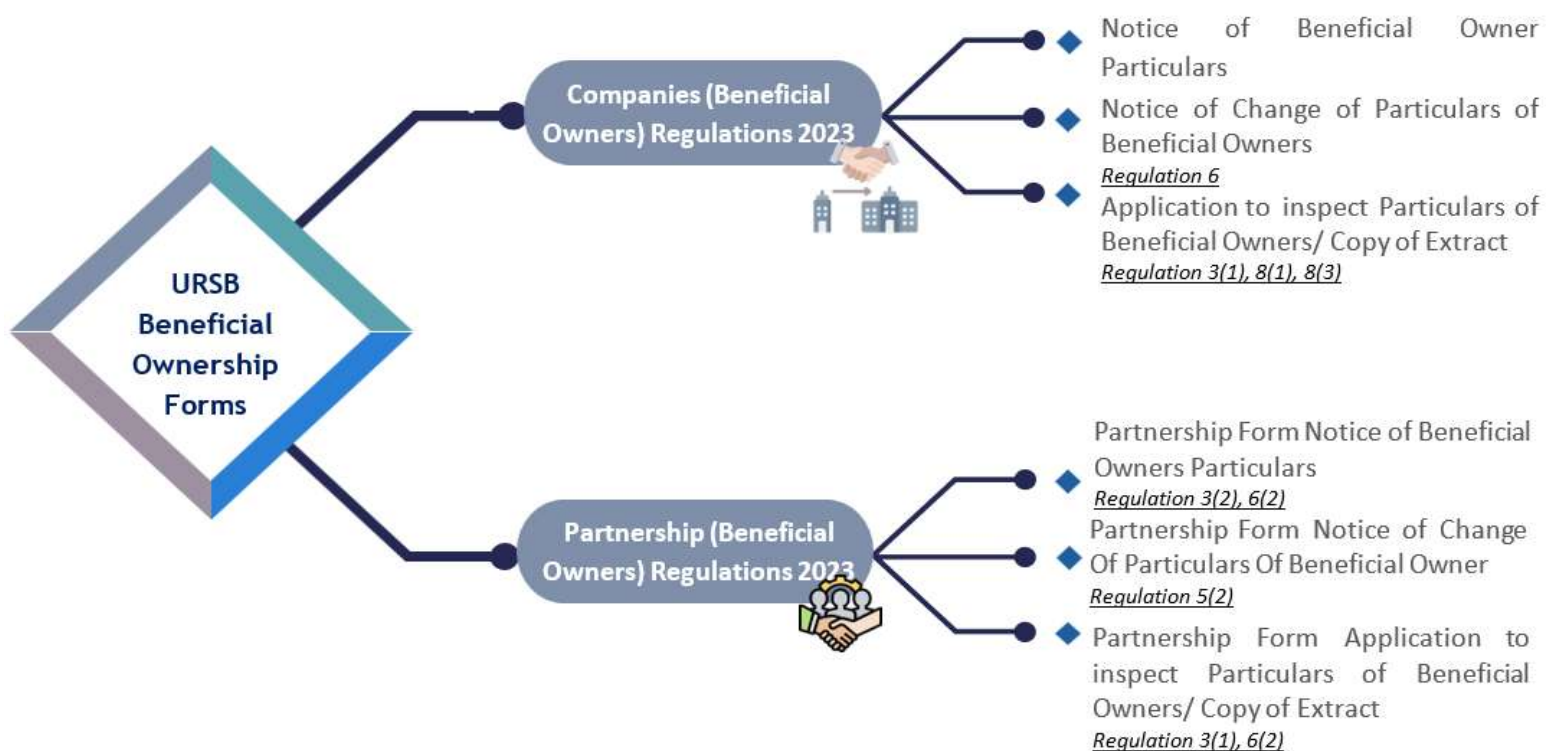
Chart 48: Information on the register of beneficial owners according to Companies and Partnership (Beneficial Owners) Regulations, 2023



### Beneficial Ownership Forms

The different Beneficial Ownership Forms, as outlined in the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations 2023, are shown in the table below:

Chart 49: URSB Beneficial Ownership Forms



The Beneficial Ownership forms provided by the Uganda Registration Service Bureau (URSB) can be accessed on its website at <https://ursb.go.ug/forms/business-ownership-forms>

### Inspection of information on beneficial owners by the public

Beneficial Ownership information for a company or partnership can be accessed through URSB by any individual using Form 3<sup>67</sup>, as specified in Schedule 1 of the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations, 2023. Upon payment of the fee outlined in Schedule 2 of these regulations, any person may apply to URSB to:

- Inspect the particulars of beneficial owners, or
- Obtain an extract from a document or particulars containing information on beneficial owners of any limited liability partnership.

The fees established by the Uganda Registration Service Bureau (URSB) for accessing Beneficial Ownership information are as follows:

- Application to inspect particulars of beneficial owner: 25,000 Uganda Shillings (UGX)
- Application for copy of, or extract from a document containing particulars on beneficial owners of a company (per copy): 25,000 UGX

#### [The Mining and Minerals Act, 2022](#)<sup>68</sup>

### Definitions adopted

Beneficial Ownership and Control adopted are defined as follows:

- Beneficial Ownership refers to the control, possession, custody, or enjoyment by any person, directly or indirectly, of a reasonably significant economic interest in a given legal entity, or the receipt of significant economic benefits from such a legal entity, even if formal ownership or

title is in the name of another person or entity.

- Control indicates ownership of greater than five percent (5%) of the share capital of a company and the possession, whether directly or indirectly, of the power to direct or influence the management or policies of an entity, either through the ability to exercise voting power, by contract, or by other means.

### Beneficial ownership disclosure

The introduction of Beneficial Ownership (BO) disclosure requirements is outlined in the Mines and Minerals Act 2022. Companies applying for a mineral right license must:

- Provide accurate information regarding beneficial ownership as part of their application or bid documents. They are also obligated to notify the Minister of any changes to this information within one month of any such change occurring, throughout the duration of the mineral right or license.
- The Minister shall ensure that all beneficial ownership information related to holders of mineral rights, licenses, or permits is promptly published and maintained in a publicly accessible format on the Ministry's website.


### 3.6.2 Status update on establishment of the Beneficial Ownership register

Four key pieces of legislation have been amended to implement requirements for providing and collecting beneficial ownership information, as well as establishing a sanction regime for non-compliance. The laws now in force include the Companies (Amendment) Act 2022, the Partnerships (Amendment) Act 2022, the Trustees Incorporation (Amendment) Act 2022, and the Cooperative Societies (Amendment) Act, 2022.

In August 2023, the URSB provided competent authorities with direct access to beneficial ownership information via an online portal. They invited twenty-three authorities to nominate officers for access to the online company registry, allowing each authority a

<sup>68</sup> <https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>





main account and up to four sub-accounts. As of now, nineteen entities, including the Uganda Police Force and Bank of Uganda, have been activated to access this information directly.

To ensure compliance, all clients must attach the Beneficial Ownership information form when registering companies. For existing companies, updating this information on the Online Business Registration System (OBRS) is mandatory. A data clean-up exercise initiated on June 10, 2023, aims to migrate existing entities onto the OBRS and capture crucial data, including beneficial ownership.

URSB has taken measures to enforce compliance, including publishing notices requiring companies to file annual returns and identifying those inactive for over five years. A significant number of inactive companies were struck off the register, while those that wish to be reinstated must apply within twelve months.

To maintain up-to-date information, the OBRS now requires phone numbers and email addresses, enhancing communication and compliance tracking. The system is integrated with the National Identification and

Registration Authority (NIRA) for verification of submitted details.

The Companies (Amendment) Act and the Companies (Beneficial Owners) Regulations impose strict penalties for non-compliance, ensuring that beneficial ownership information is provided. Cases of false declarations will be addressed as they arise. Uganda's action plan agreed upon in February 2020 has led to significant progress, culminating in the FATF's decision to exit Uganda from the grey list on February 23, 2024.

However, challenges remain regarding the verification of information for Ugandans abroad and foreigners, as well as a lack of mechanisms for validating submitted information aside from penalties for false statements.

A public notice was issued by the Uganda Registration Service Bureau (URSB) regarding the submission of beneficial owners' information. All legal entities registered with the URSB must file their beneficial owners' information with the Registrar of Companies within 30 days of the notice using the forms available on the URSB website.

Following the adoption of the legal reforms mentioned above, URSB has undertaken the following activities:

*Chart 50: Activities undertaken by URSB on establishment of the BO register*



URSB had a stakeholder engagement to discuss the beneficial owners Regulations with support from Transparency Uganda and UGEITI at Fairway Hotel on 20th-21st December 2022.

URSB wrote to over 60 stakeholders informing them of the developments in the law and inviting them for a webinar on the same. Consequently, URSB held two Stakeholder engagements on the implementation of the beneficial ownership (1000 participants on the call) on 8th and 10th February 2023.

On January 11, 2023, URSB issued a public notice on the requirement to submit beneficial owners' information. This includes that all legal entities registered with the URSB are required to file their beneficial owners' information within 30 days from the date of the notice.

URSB have held talk-shows on beneficial ownership via local radio and TV channels and more are lined-up to happen.

URSB has requested the Ministry of Information and Communications Technology and National Guidance (ICT & NG) to support the incorporation of beneficial owner information filing in the Online Business Registration System (OBRs). Pending this development, new companies are required to fill and upload the beneficial owner form as part of the registration documents on OBRs.

Over 12,000 entities' BO forms have been processed. URSB estimate the pending unprocessed forms to be 18,000.

### 3.6.3 Access to Beneficial Ownership data by the public

Upon payment of the fee specified in Schedule 2 of the Companies (Beneficial Owners) Regulations 2023 and the Partnership (Beneficial Owner) Regulations 2023, individuals can apply to URSB to inspect the particulars of beneficial owners or obtain an extract from a document containing details on beneficial owners of any limited liability partnership. The Mining and Minerals Act, 2022 mandates that the Minister shall promptly publish and maintain all beneficial ownership information of mineral rights, license, or permit holders in a publicly accessible format on its website. Furthermore, companies included in the UGEITI reconciliation scope have been asked to provide declarations regarding legal and beneficial ownerships in the declaration forms.

Consequently, the following information was requested:

- **Name of beneficial owner and nationality:** full name(s) of the company's beneficial owner(s) and information on their identity(ies) including:
  - Name of any politically exposed person where any owner is also a 'politically involved person', this should be mentioned.
  - Identifying details: additional details are required to narrow down a beneficial owner to one individual.
- **Contact:** details of the beneficial owner such as a business address.
- **Means of control:** a description of how the beneficial owner and any politically engaged persons exercises control over the company.
- **Signed statement of accuracy:** a senior official from the company should sign a statement to confirm that the information provided is accurate.

Detail of legal and beneficial ownership reported by the extractive companies selected in the scope are presented in Annexes 4 and 5 of this report. URSB submitted also a declaration form for the legal ownerships as presented in Annex 13 of this report.

## 3.7 State participation

The PFMA 2015, section 3, of defines a State-Owned Enterprise (SOE) as a company where the Government is able to:

- control the composition of the board of directors;
- cast, or control the casting of more than fifty percent (50%) of the maximum number of votes that might be cast at a general meeting of the company; or
- control more than fifty percent (50%) of the issued share capital, excluding any shares that carry no rights to participate beyond a specified amount in a distribution of either profits or capital.

### 3.7.1. State participation in the Oil and Gas sector

The Uganda National Oil Company (UNOC) holds the commercial interests of the Government in the oil and gas sector. Established under Section 42 of the Petroleum (Exploration, Development and Production) Act, 2013 and incorporated as a Limited Liability Company on 12 June 2015 under the Companies Act<sup>69</sup>, 2012, UNOC is wholly owned by the Government of Uganda<sup>70</sup>. The rules governing the financial relationship between the government and UNOC, including fund transfers, retained earnings, reinvestment, and third-party financing, are defined in the publicly available Petroleum

<sup>69</sup> <https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

<sup>70</sup> <https://www.unoc.co.ug/we-we-are/>

(Exploration, Development and Production) Act, 2013, and the Companies Act<sup>71</sup>, 2012. UNOC's mandate encompasses:<sup>72</sup>

Chart 51: UNOC mandate in the oil and gas sector



### UNOC shareholding structure

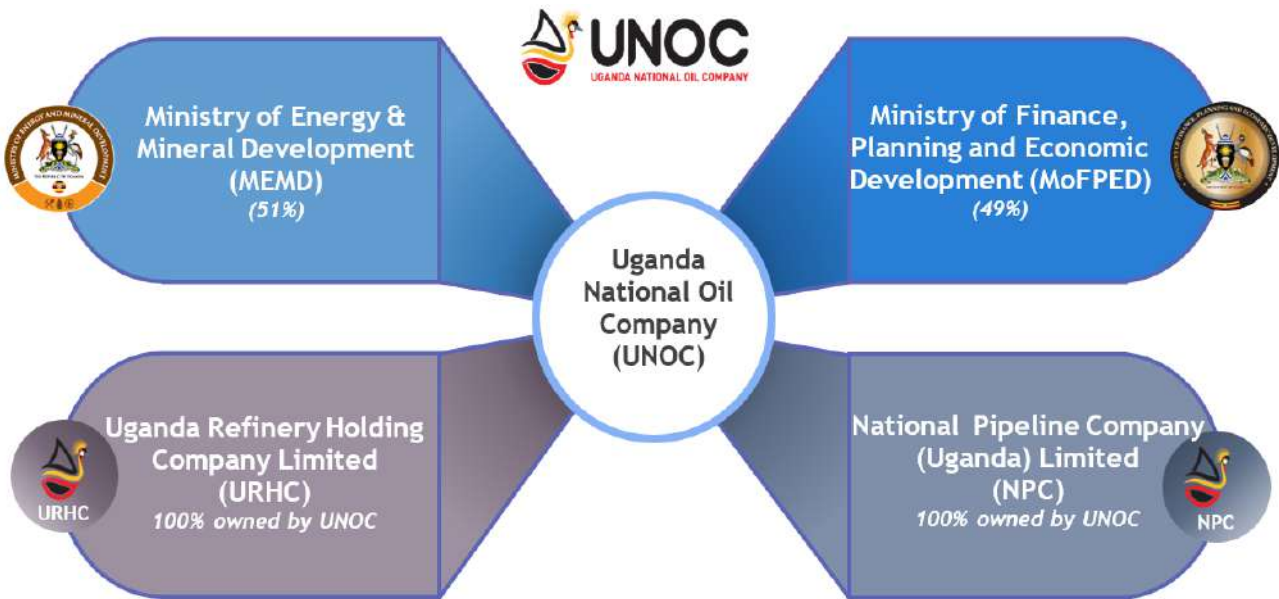
Wholly owned by the Government of Uganda, UNOC's shareholders include the Ministry of Energy & Mineral Development (MEMD) and the Ministry of Finance, Planning and Economic Development (MoFPED). The company has two wholly owned subsidiaries: Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC).

The structure of UNOC's capital and shareholders, along with details of shareholdings and subsidiaries, are illustrated in the figure below:

<sup>71</sup><https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

<sup>72</sup> Section 43 of the Petroleum (EDP) Act, 2013.

Chart 52: UNOC shareholding structure<sup>73</sup>



Holding a 15% participating interest as the government’s nominee, the Uganda National Oil Company (UNOC) is involved in Petroleum Production Licenses for discovered oil and gas fields. Currently, UNOC manages the participating interests of the State across nine production licenses covering 13 oil and gas fields.

Details regarding the terms of UNOC’s equity stake are provided in the publicly available Production Sharing Agreement (PSA) model. This model outlines the responsibilities for covering expenses at different phases of the project cycle, such as full-paid equity, free equity, or carried interest. For example, the PSA model states that the Government or its Nominee may choose to enter into a Joint Venture Agreement with the Licensee, and the Government will inform the Licensee of its decision within 120 days of receiving the application for a Petroleum Production License. Additionally, it stipulates that the Licensee will bear the costs of the Government or its Nominee through the Development phase to Production, with these costs being recoverable and repaid from the Government’s or Nominee’s share of Cost Petroleum.

Main roles of UNOC in the oil and gas sector

**Upstream**

In the upstream oil and gas sub-sector, UNOC is responsible for two main roles<sup>74</sup>, it ensures the sustainability of petroleum production and proposes new exploration ventures while managing the State’s participation in petroleum production licenses. Currently, Uganda has nine production licenses that cover 13 oil and gas fields, which are related to two active projects: the Kingfisher and Tilenga projects.

The Kingfisher and Kaiso Tonya areas are operated by CNOOC Uganda Limited, where UNOC holds a 15% participating interest. Its partners, CNOOC and Total Energies Uganda, hold shares of 28.33% and 56.67%, respectively<sup>75</sup>. Similarly, in the Tilenga project, which consists of two blocks operated by Total Energies, UNOC also holds a 15% participating interest, with partners CNOOC and Total Energies Uganda holding 28.33% and 56.67%, respectively<sup>76</sup>.

<sup>73</sup> Source: Uganda National Oil Company (UNOC).

<sup>74</sup> <https://www.unoc.co.ug/upstream/>

<sup>75</sup> <https://www.unoc.co.ug/upstream/the-kingfisher-project/>

<sup>76</sup> <https://www.unoc.co.ug/upstream/the-tilenga-project/>

## Midstream

The Midstream sector is overseen by two wholly owned subsidiaries of UNOC: Uganda Refinery Holding Company Limited (URHC) and National Pipeline Company (Uganda) Limited (NPC). URHC plays a key role in the midstream oil and gas subsector through several initiatives.

One of its primary functions<sup>77</sup> is to participate in the Uganda Oil Refinery, holding 40% of the shares in the Oil Refinery Project, which is being developed in partnership with the Albertine Graben Energy Consortium (AGEC). Identified as the lead investor following a competitive bidding process by the Government in June 2016, AGEC is crucial to this project. Additionally, URHC is involved in managing and developing the oil and gas industrial park in Kabaale, Hoima District, which will feature Uganda's second International Airport, a Crude Oil Export hub, and Petrochemical and Fertilizer Industries<sup>78</sup>.

The development includes a refinery with a capacity of 60,000 barrels of oil per day and a 211-kilometre multi-products pipeline from Kabaale to a distribution hub in Namwambula, Mpigi District. The Project Framework Agreement (PFA) was signed on April 10, 2018, and following various engagements, AGEC's US\$ 17 million Pre-FID Performance Bond was confirmed by the Government of Uganda on September 7, 2018. Pre-FID activities commenced in September 2018, with the development of Kabalega Airport nearing 90% completion.

In the midstream oil and gas sub-sector, the National Pipeline Company's main responsibilities include owning, operating, and maintaining oil and gas pipelines in Uganda, such as its involvement in the East African Crude Oil Pipeline (EACOP)<sup>79</sup>. This 1,443 km pipeline will transport Uganda's crude oil from Kabaale to the Chongoleani Peninsula near Tanga port in Tanzania<sup>80</sup>, with NPC holding 15% of the shares in EACOP. The company also operates and maintains oil and gas storage terminals across upstream, midstream, and downstream activities, establishes strategic oil and gas reserves, and seeks strategic partnerships to achieve its objectives.

## Governance

UNOC operates under the leadership of a Board of Directors, as outlined in Section 44 of the Petroleum (EDP) Act (2013). The Board is appointed by the President and requires approval from Parliament.

Details regarding the Board of Directors and the management team can be found on the company's official website.

### 3.7.2. State participation in the mining sector

#### Kilembe Mines Limited (KML)

Overview of Kilembe Mines Limited (KML) as a public enterprise:

- Ownership structure: 99.99% Government of Uganda (GoU) and 0.01% Administrators of the Estate of G.D.K. Rukidi III.
- Legal framework under the Public Enterprise Reform and Divestiture Act (PERD Act), managed by the Ministry of Finance.
- The custodian of Kilembe mines which is Uganda's largest copper mine, with deposits of copper in excess of 4,000,000 tonnes and undetermined amounts of cobalt ore. It is located in Kilembe, at the foothills of the Rwenzori Mountains in the Western Region of Uganda<sup>81</sup>.

<sup>77</sup><https://www.unoc.co.ug/midstream/>

<sup>78</sup><https://www.unoc.co.ug/midstream/kabaale-industry-park/>

<sup>79</sup><https://www.unoc.co.ug/midstream/east-african-crude-oil-pipeline/>

<sup>80</sup><https://eacop.com/about-us/overview/>

<sup>81</sup><https://ugandatourismcenter.com/place/kilembe-mines/>

## History and Structure of KML

- Establishment in July 1950 as a joint venture between Frosbisher Limited and Ventures Limited.
- Acquired by Falconbridge of Africa in 1962<sup>82</sup>.
- Full ownership transferred to the GoU in 1975.
- Ceased copper mining activities in 1982 due to falling global prices and diversification into other activities (e.g., hydroelectric power generation, lime sales)<sup>83</sup>.

## KML's Role as Asset Custodian

- KML's role as a custodian of Kilembe's copper and cobalt assets.
- Responsibility for maintaining the assets until a new operator is identified by the GoU to resume mining activities.

## Concession Agreement and Current Status

- 2013 Concession Agreement with Tibet-Hima Mining Company Limited to revive mining activities.
- Termination of the concession in 2018.
- KML's current mandate to oversee and maintain assets, ensuring readiness for future exploitation.

## KML's Participations

- Acquisition of a 25% stake in Kasese Cobalt Company Limited (KCCL) in 2001 for UGX 17,426,428,620<sup>84</sup>.
- KCCL's role in cobalt recovery from former copper mines and metal refining operations<sup>85</sup>.

## Financial Reporting and Audits

- Compliance with the Companies Act 2012<sup>86</sup>.
- Annual financial statements prepared following International Financial Reporting Standards (IFRS).
- Auditing of financial statements by the Auditor General in accordance with the National Audit Act, 2008.

## Going Concern and Future Outlook

- Alignment with Uganda's Third National Development Plan (NDP III) 2020/21-2021/25.
- Government priorities for increasing copper exploitation and value addition.
- Kilembe as a key location for future mining activities.
- April 2022<sup>87</sup> public announcement by the Ministry of Energy and Mineral Development on the steps to resume operations.
- Restoration of the mines by the UPDF Engineering Brigade.
- Reinstatement of shareholders from the late G.D.K. Rukidi III's estate.
- Invitation for investors to express interest in a Production Sharing Agreement (PSA).

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<sup>82</sup><https://ugandatourismcenter.com/place/kilembe-mines/>

<sup>83</sup> Report of the Auditor General on the financial statements of KML for the financial year ended 30<sup>th</sup> June 2015: <http://www.oag.go.ug/wp-content/uploads/2016/03/KILEMBE-MINES-LTD-REPORT-OF-THE-AUDITOR-GENERAL-2015.pdf>

<sup>84</sup><http://www.oag.go.ug/wp-content/uploads/2016/08/Vol4-2008-2009-Statutory-Corporations.pdf>

<sup>85</sup><https://www.sec.gov/Archives/edgar/data/1299795/000108503705000286/form20fa5.htm>

<sup>86</sup><https://ugandatrades.go.ug/media/companies-schedule-act-2012.pdf>

<sup>87</sup> Press release, Ministry of Energy and Mineral Development, 12 April 2022

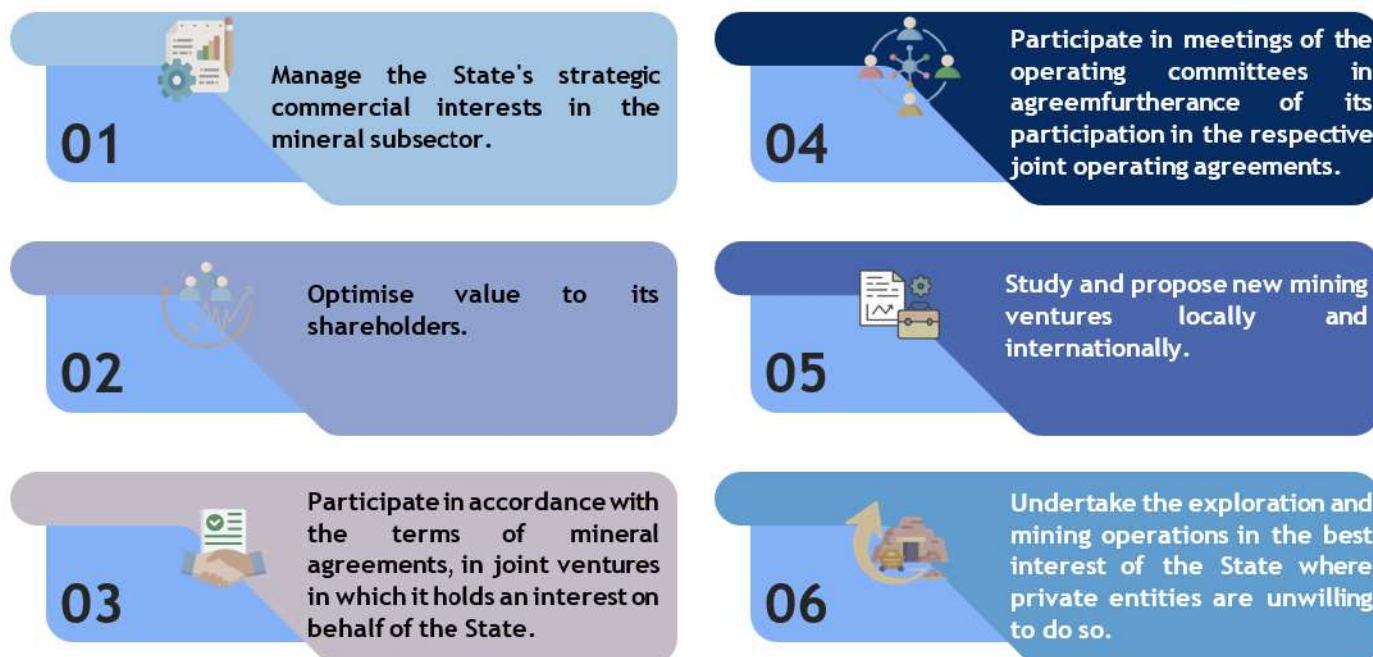
## Creation of a National Mining Company

The Mining and Minerals Act 2022 introduced the National Mining Company (NMC), fully owned by the State, to manage Uganda's commercial interests in mineral agreements. This reform ensures the State's participation and oversight in the sector through the NMC<sup>88</sup>.

### Functions of Uganda National Mining Company<sup>89</sup>

Outlined in the Mining and Minerals Act 2022, the chart below highlights the primary responsibilities of the National Mining Company (NMC):

*Chart 53: Functions of Uganda National Mining Company (NMC)*



### Funds of Uganda National Mining Company<sup>90</sup>

The primary funding for the NMC will come from the Consolidated Fund, as specified. In addition, the Minister of Finance may occasionally direct other sources of funding, which will be managed in line with the Public Finance Management Act 2015.

### Board of directors of Uganda National Mining Company<sup>91</sup>

The NMC will be overseen by a Board of Directors, whose members are appointed by the Minister of Energy and Mineral Development, subject to Cabinet approval. The appointed Board must be:

- diverse, with qualifications, experience, and proven expertise in geoscience, mining, metallurgy, mining economics, business administration, and mining law; and
- composed of nine (9) members, ensuring that at least one-third (1/3) of the board members are women.

<sup>88</sup> The Mining and Minerals Act 2022, Articles 21.

<sup>89</sup> The Mining and Minerals Act 2022, Articles 22.

<sup>90</sup> The Mining and Minerals Act 2022, Articles 25.

<sup>91</sup> The Mining and Minerals Act 2022, Articles 23.



## Annual report and accounts of Uganda National Mining Company<sup>92</sup>

The NMC Board of Directors shall submit to the annual general meeting:

- The audited accounts of revenues and expenditure in respect of the State's participating interests; and
- an annual report containing an overview of the participating interests managed by the company, including a resource account.

### 3.8 Exploration activities

#### 3.8.1 Oil and gas sector

##### a) Exploration Licence awarded in 2021-22

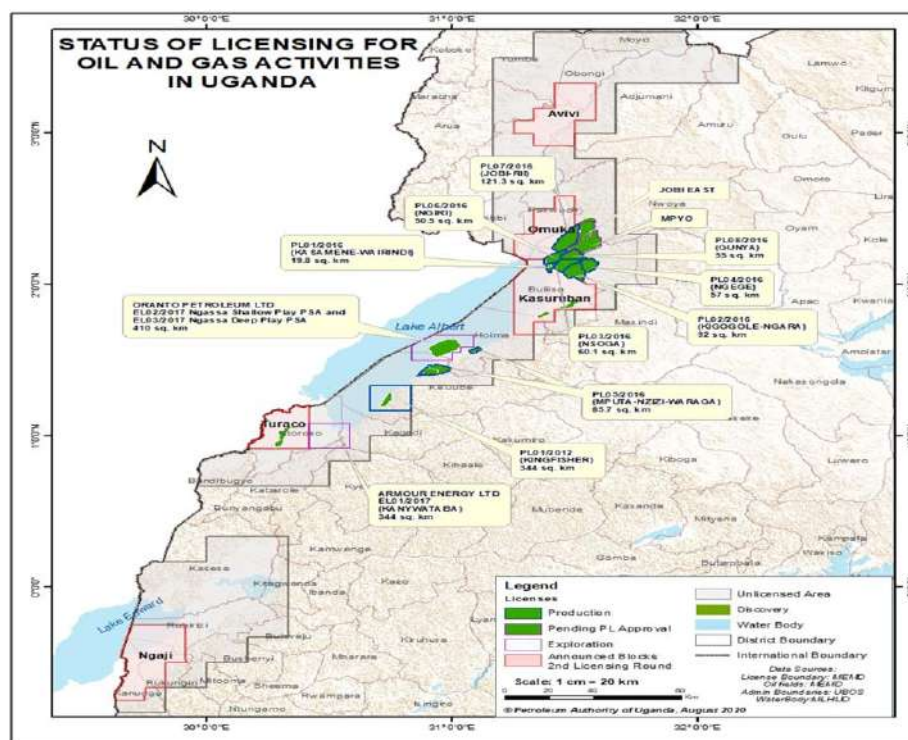
As confirmed by the Directorate of Petroleum, no exploration licenses were awarded during FY 2021-22. The Ministry of Energy and Mineral Development (MEMD) confirmed that three exploration licenses were active during FY 2021-22. The table below provides details of these licenses:

Table 18: Active exploration licences in the oil and gas sector during 2021-22

N°	License name	Production sharing agreement (PSA)	Licensed company/companies	Effective date	Duration (years)	License area
1	EL-01/2017	PSA-01/2017	Armour Energy Ltd.	2017-09-14	4, later extended. Refer to ( * ) below.	Kanywataba Contract Area
2	EL-02/2017	PSA-02/2017	ORANTO Petroleum International Ltd. (ORANTO)	2017-10-10	4, later extended. Refer to ( * *) below.	Ngassa-Deep Play Contract Area
3	EL-03/2017	PSA-03/2017	ORANTO	2017-10-10	4, later extended. Refer to ( * *) below.	Ngassa-Shallow Play Contract Area

Source: MEMD

Chart 54: Status of licensing for oil and gas sector in Uganda



<sup>92</sup> The Mining and Minerals Act 2022, Articles 24.

## b) Main projects in the oil and gas upstream sector in Uganda

The table below gives an overview of the main active projects in the oil and gas upstream sector in Uganda:

Table 19: Main projects in the oil and gas upstream sector

Project	Description	Estimated production capacity	Shareholding
<b>TILENGA Project<sup>93</sup></b>	<ul style="list-style-type: none"> <li>- The Tilenga Project covers development and production of Oil and Gas from seven (7) production licenses.</li> <li>- The Tilenga Project is planned to develop nine (9) fields, namely; Jobi-Rii, Ngiri, Gunya, Kasamene, Wahrindi, Kigogole, Nsoga, Ngege, and Ngara.</li> <li>- The crude will be treated at a Central Processing Facility (CPF) located in the northern edge of Lake Albert. The CPF has a four-year production plateau of approximately 190,000 barrels of oil per day (bopd).</li> <li>- The project shall involve 35 well pads with over 400 wells (Injection and production), 100km of infield pipelines and a 24-inch 95km Buliisa-Kabaale feeder pipeline.</li> <li>- Front-End Engineering and Design (FEED) for the Project was completed in May 2018.</li> <li>- The Environmental Impact Assessment (EIA) was completed, and certificate issued by the National Environment Management Authority in April 2019.</li> <li>- Land acquisition for the priority area under this project is at 98%, civil works for the CPF and industrial area are ongoing, and two (2) rigs are in place to commence drilling, expected later in June 2023.</li> <li>-</li> </ul>	<b>190,000 Barrels of Oil per day during peak production.</b>	<ul style="list-style-type: none"> <li>- TotalEnergies EP (<u>The operator</u>): <b>56,57%</b></li> <li>- CNOOC Uganda Limited :<b>28,33%</b></li> <li>- UNOC :<b>15%</b></li> </ul>
<b>KINGFISHER Project<sup>94</sup></b>	<ul style="list-style-type: none"> <li>- The Kingfisher Project involves a Central Processing Facility (CPF) with a 5-year production plateau of approximately 40,000 barrels of oil per day (bopd).</li> <li>- The project will have 4 well pads over 31 wells (production and injection), 18km of infield pipelines and a 12-inch 46km Kingfisher-Kabaale Feeder pipeline.</li> <li>- Land acquisition for the priority area under this project is at 99%, civil works for the CPF and industrial area are ongoing.</li> <li>- One drilling rig has been deployed and so far, the upper sections of three wells on the first well pad have been completed. Drilling of the deeper sections has gone beyond 3 km of measured depth through one of the three wells.</li> </ul>	<b>40,000 Barrels of Oil per day during peak production.</b>	<ul style="list-style-type: none"> <li>- CNOOC Uganda Limited (<u>The operator</u>):<b>56,57%</b></li> <li>- TotalEnergies EP :<b>28,33%</b></li> <li>- UNOC :<b>15%</b></li> </ul>

<sup>93</sup><https://www.unoc.co.ug/upstream/the-tilenga-project/>

<sup>94</sup><https://www.unoc.co.ug/upstream/the-kingfisher-project/>

### c) Main players in the oil and gas upstream sector in Uganda

The figure below gives an overview of the main players currently in the oil and gas upstream sector in Uganda:

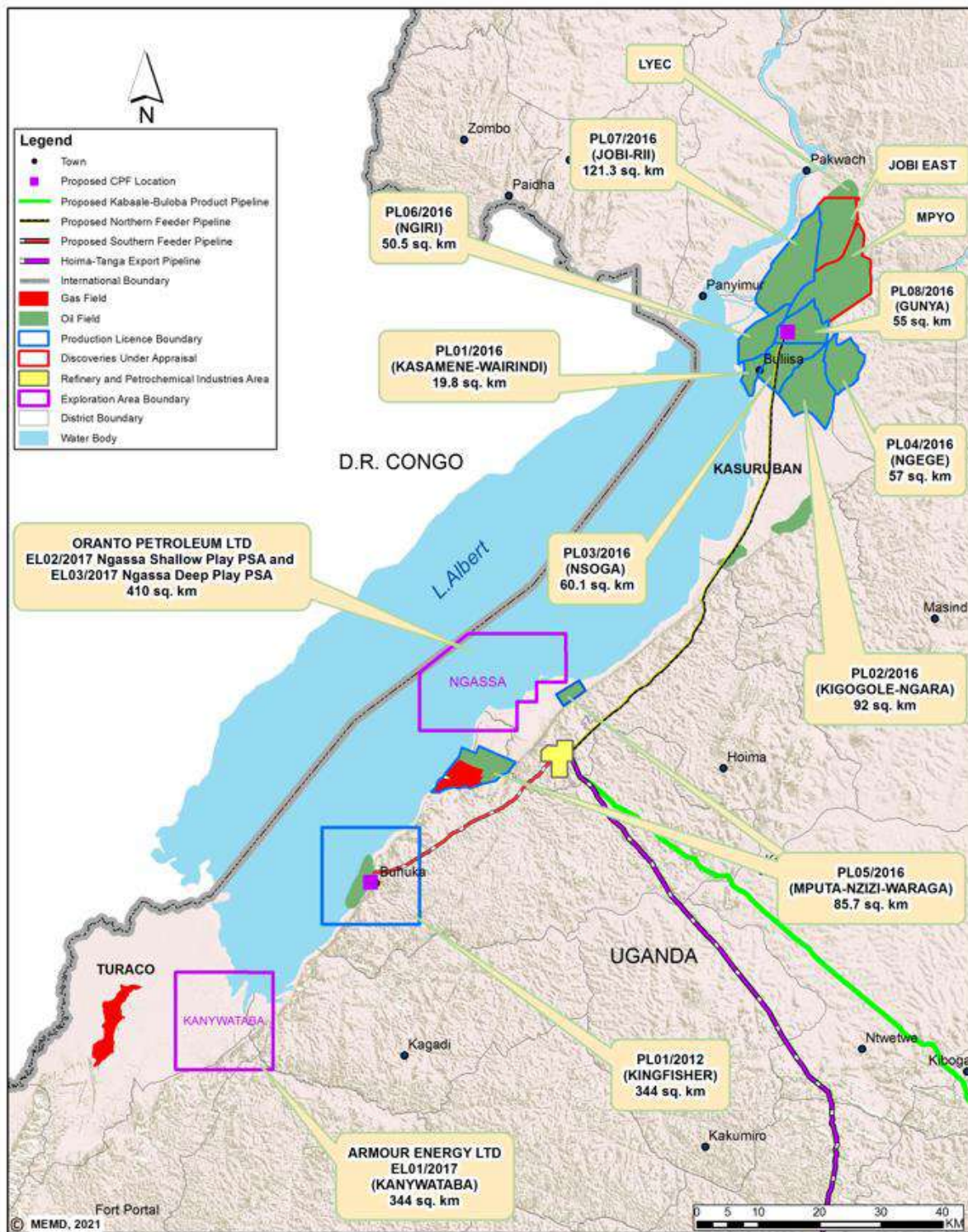
Chart 55: Main players in the oil and gas upstream sector<sup>95</sup>



<sup>95</sup><https://www.unoc.co.ug/upstream/>

The map below shows the current oil and gas exploration areas and production fields in Uganda:

Chart 56: Map showing the oil and gas exploration areas and production fields<sup>96</sup>



<sup>96</sup>Source :Directorate of Petroleum (DoP)

#### d) Geological and resources overview

Uganda's most promising petroleum area lies within the Albertine Graben, which forms the northern end of the western arm of the East African Rift System. This Graben extends for over 500 kilometers from the northern border with Sudan down to Lake Edward in the south. Uganda shares the Albertine Graben with the Democratic Republic of Congo (DRC), and the portion that falls within Ugandan territory covers 23,918 square kilometers<sup>297</sup>.

The country holds significant petroleum potential, with an estimated 6.5 billion barrels of Stock Tank Oil-Initially-In-Place (STOIIP), of which around 1.4 billion barrels are recoverable. Additionally, Uganda has gas resources estimated at 500 billion standard

cubic feet (BCF). Despite these sizable figures, about 60% of the Albertine Graben remains unexplored, along with other potential resource areas, such as the Moroto Kadam, Lake Kyoga, and Hoima basins.

Interest in Uganda's oil potential surged after the first commercial discovery was made in the Mputa field in 2006. Since then, 21 oil and gas discoveries have been confirmed out of 31 drilled prospects, giving the Albertine Graben a success rate of 68%. A total of 121 exploration and appraisal wells have been drilled, with 106 encountering oil or gas, resulting in an exceptional drilling success rate of over 88%. These results reflect Uganda's substantial promise in the petroleum sector.

Table 20: Oil and gas discoveries in Uganda<sup>98</sup>

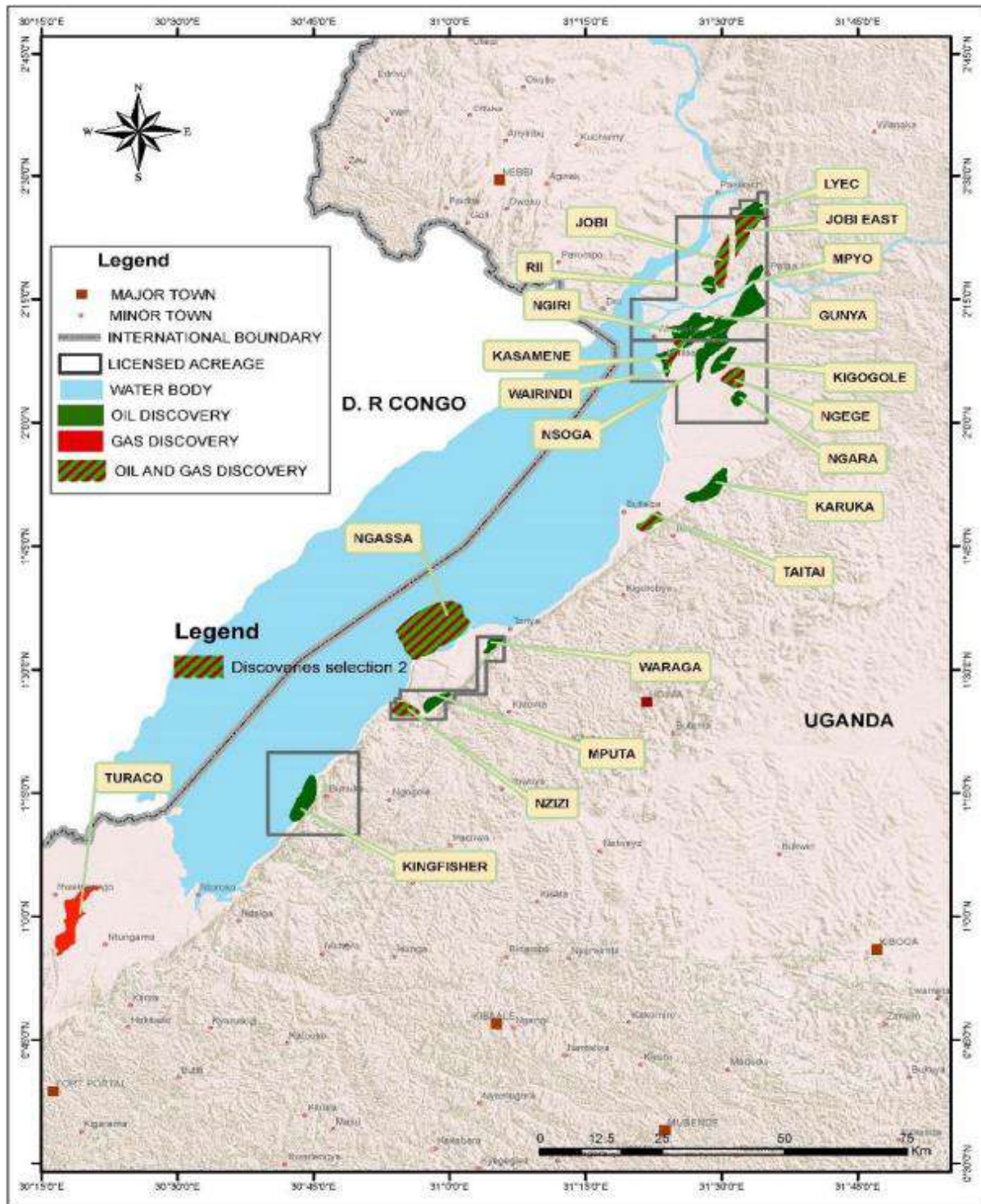
N°	Discovery Location	District	Hydrocarbon Type	Date of Discovery
1	Turaco	Ntoroko	Gas (80% CO <sub>2</sub> )	Sep-2002
2	Mputa	Hoima	Oil	Jan-2006
3	Waraga	Hoima	Oil	Feb-2006
4	Kingfisher	Kikuube	Oil	Aug-2006
5	Nzizi	Hoima	Oil and Gas	Nov-2006
6	Ngassa	Hoima	Oil and Gas	Nov-2007
7	Taitai	Bulisa	Oil and Gas	May-2008
8	Ngege	Bulisa	Oil and Gas	Jun-2008
9	Karka	Buliisa	Oil	Jul-2008
10	Kasamene	Buliisa	Oil and Gas	Jul-2008
11	Kigogole	Buliisa	Oil and Gas	Aug-2008
12	Ngiri	Buliisa	Oil and Gas	Sep-2008
13	Jobi	Nwoya	Oil and Gas	Nov-2008
14	Rii	Nwoya	Oil	Jan-2009
15	Nsoga	Buliisa	Oil and Gas	Apr-2009
16	Wahrindi	Buliisa	Oil	Jun-2009
17	Ngara	Buliisa	Oil	Jul-2009
18	Mpyo	Nwoya	Oil	May-2010
19	Jobi-East	Nwoya	Oil	Apr-2011
20	Gunya	Buliisa	Oil and Gas	Jun-2011
21	Lyec	Nwoya	Oil	Jan-2013

<sup>97</sup><https://www.pau.go.ug/ugandas-petroleum-resources/>

<sup>98</sup><https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

The map below shows the 21 oil and gas discoveries in the Albertine Graben:

Chart 57: Map showing the oil and gas discoveries in Albertine Graben<sup>99</sup>



<sup>99</sup><https://www.petroleum.go.ug/media/attachments/2021/09/17/annualresourcereport20192020.pdf>

### 3.8.2 Mining sector

#### a) Exploration Licences awarded in 2021-22

As confirmed by the DGSM, 66 exploration licenses were awarded during FY 2021-22. These licenses are listed in the annex 2 of the report.

The DGSM confirmed that 407 exploration licenses were active during FY 2021-22.

#### b) Main exploration, mining and mineral processing projects in Uganda

The table below gives an overview of the main exploration, mining and minerals processing projects ongoing in Uganda:

**Table 21: Main exploration, mining and minerals processing projects in Uganda<sup>100</sup>**

Project	Description
<b>Mineral processing projects</b>	
<b>African Gold Refinery (AGR)</b>	<ul style="list-style-type: none"> <li>- This is the major gold refinery in the East African region with total Investment of 15 million US\$.</li> <li>- The facility is located near Entebbe Airport.</li> <li>- AGR Refinery is to serve as a regional hub responsibly sourcing gold.</li> <li>- It processes gold and other precious metals (such as silver and platinum) with a production capacity of 200 Kg each day in a double shift.</li> <li>- The Refined Products include:               <ul style="list-style-type: none"> <li>• Gold Bars (Purity 99.9%);</li> <li>• Small Minted Bars; and</li> <li>• Granulates.</li> </ul> </li> <li>- The second phase of the AGR project will include:               <ul style="list-style-type: none"> <li>• Jewellery Unit; and</li> <li>• A commercial laboratory.</li> </ul> </li> </ul> <p><b>Refineries</b></p> <p>Other Gold refineries in Uganda include; Simba Gold Refinery Limited, Bullion Refinery Limited, Metal Testing and Smelting Co. Ltd and Aurnish Trading Ltd. However, there are new companies such as Nuran Ventures-SMC Limited and Wagagai Ltd which in in the process of setting up refineries. They intend to carry out both mining and processing of gold.</p>
<b>Sukulu Phosphate &amp; Steel Project</b>	<ul style="list-style-type: none"> <li>- Mining Lease (ML1393) - <u>Guangzhou Dong Song Energy Group Co. (U) Limited.</u></li> <li>- Commodities: Phosphates, Iron Ore, Niobium, and Rare Earth Elements.</li> <li>- Location: Eastern Region, Tororo District</li> <li>- The prospect's confirmed reserves are:               <ul style="list-style-type: none"> <li>• 62.45 Mt of Phosphates (apatite) at an average grade of 11.31% P2O5;</li> <li>• 61.77 Mt of Iron ore at 30.12%;</li> <li>• 429,800 tonnes of Niobium pentoxide (Nb2O5); and</li> <li>• 890,600 tonnes of REEs.</li> </ul> </li> <li>- The polymetallic prospect anticipates annual production of; -               <ul style="list-style-type: none"> <li>• 300,000 tonnes of fertilisers;</li> <li>• 300,000 tonnes of steel products;</li> <li>• 200,000 tonnes of sulphuric acid;</li> </ul> </li> </ul>

<sup>100</sup> DGSM - Uganda Mineral Sector Investment Opportunities Handbook 2022:  
[https://dgsms.go.ug/wp-content/uploads/2022/09/Handbook\\_Opportunities-Copy.pdf](https://dgsms.go.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf)

Project	Description
	<ul style="list-style-type: none"> <li>• 300,000 tonnes of gypsum;</li> <li>• 100,000 tonnes of rare earth minerals; and</li> <li>• 40,000 tonnes of Niobium.</li> </ul>
<b>Kilembe Copper Mine</b>	<ul style="list-style-type: none"> <li>- In 2013, the government of Uganda signed a concession agreement with <u>Tibet Hima Mining Company Ltd (THMCOL)</u> to refurbish the Kilembe Copper mine.</li> <li>- THMCOL completed and tested the rehabilitated Mill/ Concentrator Plant (Phase one); installed a high-capacity ball mill, a classifier, a complete Floatation unit for copper and Cobalt and can now process copper concentrate to 25-31% and Pyrite concentrate to 3% as opposed to 1.4% previously produced by Kilembe Mines.</li> <li>- During the testing and machinery installation phase, THMCOL Produced more than 30,000 tons of copper concentrate ready for smelting or export.</li> <li>- The company also acquired four rigs to continue exploration and add to the known copper reserves which currently stand at 4.5 MT.</li> <li>- However, in 2018, the concession of <u>THMCOL was terminated, and government took over operations of the mine.</u></li> <li>- Currently, Government of Uganda is evaluating investors to develop the mine under a Production Sharing Agreement (PSA).</li> </ul>
<b>Dao Marble Ltd</b>	<ul style="list-style-type: none"> <li>- Mining Lease (ML1291) - <u>Dao Marble Limited.</u></li> <li>- Commodities: Marble.</li> <li>- Location: Northern Region, Moroto District</li> <li>- Current reserves within the lease stand at 27 Mt of Marble.</li> <li>- The operation is a totally integrated plant for processing marble blocks, polishing them and producing: <ul style="list-style-type: none"> <li>• Slabs (1 Gangsaw (40% slabs) 4000 meters per month);</li> <li>• Tiles (1 Gangsaw (60% tiles) 6000 meters per month); and</li> <li>• Calcium carbonate powder (4000 tons per year).</li> </ul> </li> <li>- The project investment is worth USD 8 million.</li> </ul>
<b>African Panther Resources Ltd</b>	<ul style="list-style-type: none"> <li>- Mining Lease (ML1433) - <u>African Panther Resources (U) Ltd.</u></li> <li>- Commodities: Cassiterite (Tin).</li> <li>- Location: Western Region, Isingiro District.</li> <li>- The company has completed the assessment of alluvial deposits at Nyarubungo, and has begun further exploration including a strategy for hard rock diamond drilling.</li> <li>- It has also installed a plant that concentrates tin ore to more than 70% purity.</li> </ul>
<b>Kisita Mining Company Ltd</b>	<ul style="list-style-type: none"> <li>- Mining Lease (ML4603) - <u>Kisita Mining Company Limited.</u></li> <li>- Commodities: Gold.</li> <li>- Location: Central Region, Mubende District</li> <li>- Core drilling has so far established, 16,600 tons of mineralized vein at a grade of 5.67 g/t, for a total of 3,030 ounces (at grade of 1 g/t).</li> <li>- Tailings sampling: Grade-tonnage estimate of 99,400t of material at a grade of 0.9 g/t for a total of 2876 ounces.</li> <li>- Additional exploration is ongoing.</li> <li>- Construction of processing facilities ongoing.</li> <li>- Construction of the project camp site has been completed.</li> </ul>
	<ul style="list-style-type: none"> <li>- Mining Lease (ML4651) - <u>Namekara Mining Company Ltd.</u></li> </ul>



Project	Description
<b>Namekara Vermiculite Mine</b>	<ul style="list-style-type: none"> <li>- Commodities: Vermiculite.</li> <li>- Location: Eastern Region, Manafwa District</li> <li>- The company completed aeromagnetic survey for an estimated area of 99 square kilometres.</li> <li>- It also carried out reverse circulation and core drilling, resulting into an estimated reserve of 49.9MT.</li> <li>- Current production stands at 30,000 tonnes of concentrate per year (from 150,000 tonnes of raw ore). The Namekara deposit is considered a world-class vermiculite resource.</li> </ul>
<b>Building Majesties Ltd</b>	<ul style="list-style-type: none"> <li>- Mining Lease (ML1117) - <u>Building Majesties Ltd</u>.</li> <li>- Commodities: Dimension stone.</li> <li>- Since 2011, the company processes granite into stylish construction materials at Kiganda, Mubende district.</li> <li>- The company uses the latest saw technology including cutters, polishers, chamfers and profilers, as opposed to explosives.</li> <li>- Products include countertops for bars &amp; offices, kitchen tops, pavers, staircase tiles &amp; risers, bathroom tiles, outdoor tiles and roadside kerbs.</li> </ul>
<b>Other notable mining projects</b>	<ul style="list-style-type: none"> <li>- <u>Tororo Cement Limited</u> <ul style="list-style-type: none"> <li>• Mining Leases:(ML4474, ML4622, ML4684, ML0061, ML0593 and ML00045).</li> <li>• Commodities: Pozzolana, Limestone and Columbite.</li> <li>• Location: Eastern Region; Kapchorwa and Tororo Districts / Northern Region; Moroto District.</li> </ul> </li> <li>- <u>Hima Cement Ltd</u> <ul style="list-style-type: none"> <li>• Mining Leases:(ML0248, ML0706, ML1110, ML1744, and ML1816).</li> <li>• Commodities: Limestone.</li> <li>• Location: Eastern Region; Kapchorwa District / Western Region; Kamwenge, Kasese and Kabarole District.</li> </ul> </li> <li>- <u>Kampala Cement Company Ltd</u> <ul style="list-style-type: none"> <li>• Mining Lease:(ML1530).</li> <li>• Commodities: Limestone.</li> <li>• Location: Eastern Region, Kapchorwa District.</li> </ul> </li> <li>- <u>National Cement Company Uganda Limited</u> <ul style="list-style-type: none"> <li>• Mining Lease:(ML1607).</li> <li>• Commodities: Pozzolana.</li> <li>• Location: Eastern Region, Kapchorwa District.</li> </ul> </li> </ul>
<b>Exploration projects</b>	
<b>Elgon Mineral Resources (U) Ltd</b>	<ul style="list-style-type: none"> <li>- <u>Elgon Mineral Resources (U) Ltd</u> is exploring for gold through its Exploration license in Eastern Uganda.</li> <li>- The company drilled 100 inclined holes ranging from 50-260 metres deep at a 50x50m grid.</li> <li>- It established gold mineralization hosted in sheared banded iron formations (BIF) and sheared basalts. A feasibility study is ongoing.</li> </ul>
<b>Sipa Exploration (U) Ltd</b>	<ul style="list-style-type: none"> <li>- <u>Sipa Exploration (U) Limited</u> is exploring for base metals and precious Metals through its Exploration licenses in Northern Uganda.</li> <li>- Geological, geochemical and ground geophysical surveys revealed massive magnetic conductors.</li> <li>- Drilling established nickel and other base metal anomalies. Further appraisal of the prospect on-going.</li> </ul>

Project	Description
<b>Consolidated African Resources Limited</b>	<ul style="list-style-type: none"> <li>- <u>Consolidated African Resources Limited</u> is exploring for base metals, gold, granite and industrial Metals through its Exploration licenses in Northern Uganda.</li> <li>- Trenching, pitting and drilling confirmed 400MT of potentially mineralised material (graphite).</li> <li>- Airborne geophysical survey anomalies reveal sub-surface continuation of graphitic layers. Further appraisal on-going.</li> </ul>
<b>Rockinol (U) Limited</b>	<ul style="list-style-type: none"> <li>- <u>Rockinol (U) Limited</u> is exploring for base metals, gold, PGM and rare earth elements through its Exploration licenses in Western Uganda.</li> <li>- Geochemical and Geophysical surveys have revealed anomalies of rare earth elements in Hoima, Western Uganda.</li> <li>- Elements Plots for different anomaly data sets have shown very good similarities.</li> </ul>
<b>Other notable exploration projects</b>	<ul style="list-style-type: none"> <li>- <u>Beta Minerals Ltd</u>: exploring for base metals, gold and PGM through its Exploration licenses in Western region of Uganda.</li> <li>- <u>AUC Mining (U) Limited</u>: exploring for base metals, cobalt, copper and gold through its Exploration licenses in Central region of Uganda.</li> <li>- <u>Gemstones International Ltd</u>: exploring for industrial minerals, kaolin and pozzolana through its Exploration licenses in Western region of Uganda.</li> <li>- <u>Universal Granites and Marble Limited</u>: exploring for granite through its Exploration licenses in Western, Eastern and Northern regions of Uganda.</li> <li>- <u>Great Lakes Lime Limited</u>: exploring for limestone and marble through its Exploration license in Northern region of Uganda.</li> <li>- <u>Optima Mines &amp; Minerals Ltd</u>: exploring for dimension stone and granite through its Exploration license in Western region of Uganda.</li> <li>- <u>Sino Minerals Investments Company Limited</u>: exploring for gold through its Exploration license in Northern region of Uganda.</li> <li>- <u>Roraima (U) Limited</u>: exploring for base metals and gold through its Exploration license in Eastern region of Uganda.</li> </ul>

### c) Geological and resources overview

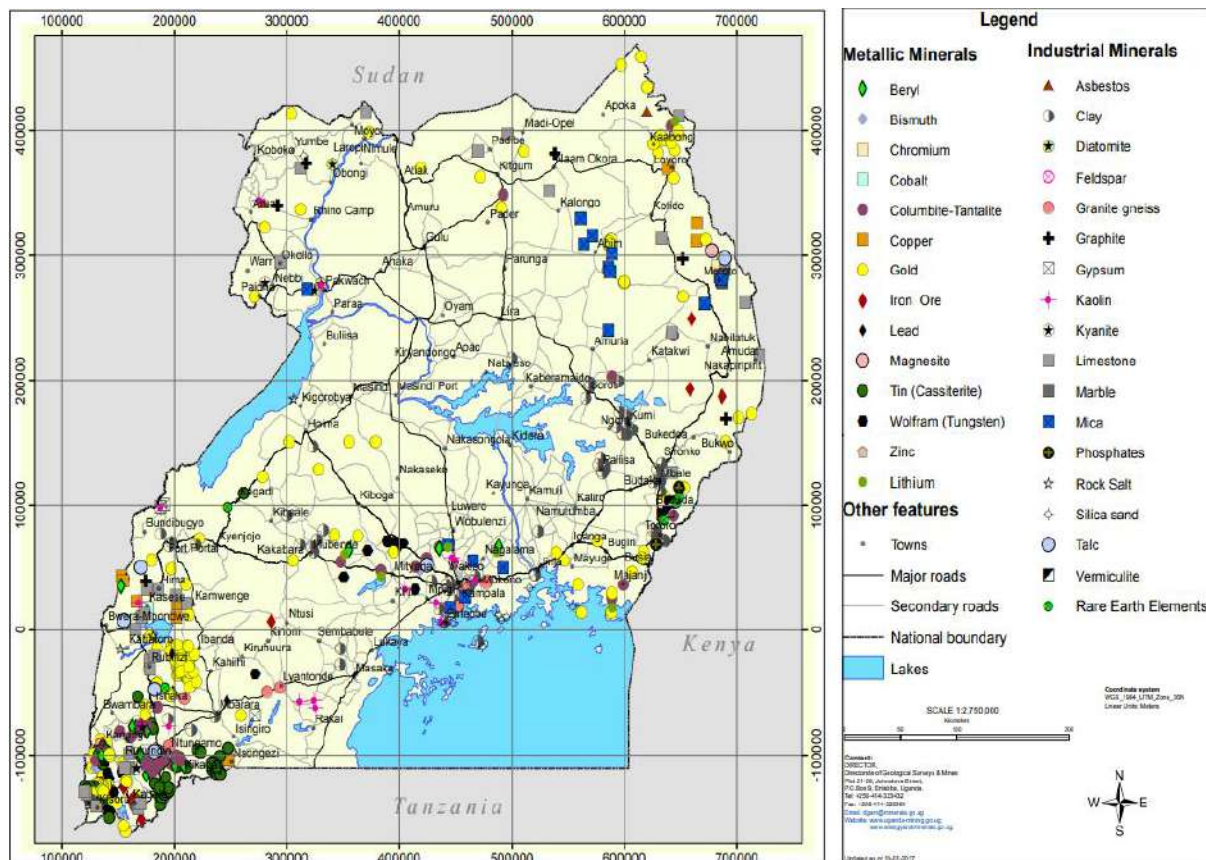
The below map published by the Directorate of Geological Survey and Mines (DGSM) presents the key mineral and construction rock deposits in Uganda. It identifies regions rich in various minerals such as gold, limestone, iron ore, vermiculite, marble, and others, which are essential for the country's construction and mining industries, as follows<sup>101</sup>:

- Gold: Predominantly found in the Karamoja region, with additional deposits in Mubende and Busia.
- Limestone: Abundant in the Karamoja, Hima, and Tororo regions, crucial for cement production.
- Iron Ore: Concentrated in the southwestern region near Kabale and Kisoro.
- Marble: Found mainly in Karamoja, especially in the Moroto area.
- Vermiculite: Significant deposits near Mbale, particularly in the Bukusu region.
- Other Construction Rocks: Spread across various regions, including granite and sandstones, important for infrastructure development.

Detailed minerals descriptions are presented in annex 22 of the report.

The map below shows the mineral occurrences in Uganda:

**Chart 58: Map showing the mineral occurrences in Uganda<sup>102</sup>**



<sup>101</sup>DGSM - Uganda Mineral Sector Investment Opportunities Handbook:

[https://dgs.gov.ug/wp-content/uploads/2022/09/Handbook\\_Opportunities-Copy.pdf](https://dgs.gov.ug/wp-content/uploads/2022/09/Handbook_Opportunities-Copy.pdf)

<sup>102</sup>[https://dgs.gov.ug/wp-content/uploads/2022/09/Mineral-occurrence-map-of-Uganda\\_A4.jpg](https://dgs.gov.ug/wp-content/uploads/2022/09/Mineral-occurrence-map-of-Uganda_A4.jpg)

## 3.9 Greenhouse gas emissions

The 2023 EITI Standard introduced a pivotal new requirement mandating the reporting of greenhouse gas (GHG) emissions within the extractive industries. This marks a significant step forward in aligning the sector with global sustainability goals. In this section, we will outline the Legal Framework governing GHG emissions in Uganda and provide an overview of the current situation regarding these emissions.

### 3.9.1 Legal framework

#### a) Climate Change Act 2021

The Climate Change Act 2021<sup>103</sup> establishes a legal framework for addressing climate change across all sectors of the economy. It allows Uganda to align with the climate policy with international commitments such as the Paris Agreement. The objective of the law is to strengthen the country's resilience to climate impacts while promoting sustainable development. The law is composed by the following parts:

- Preliminary;
- Climate Change Response Measures;
- Climate Change Mechanisms;
- Measuring of Emissions, Reporting and Verification of Information;
- Institutional Arrangements;
- Financing; and
- Miscellaneous.

The main provision related to Greenhouse emissions in this law are presented below:

- Development of a National Climate Change Action Plan: this action plan should include:
  - Assessment and management of the impacts, risks, risks trends and vulnerability to climate change;
  - Responses measures and action to be taken to achieve adaptation and mitigation of climate change;
  - Measures and action to conserve and enhance sinks and reservoirs of greenhouse gases;
  - Actions to build resilience to climate change.
- Creation of the Lead Agency Climate Change Action Plan
- Sectoral Climate Change Action Plans: All relevant government sectors, including energy, transport, and agriculture, are required to develop and implement sector-specific climate change action plans. These plans must include detailed strategies for reducing GHG emissions in line with national targets and international commitments;
- Reporting and Accountability: Ministries, departments and agencies must annually report their progress in reducing Greenhouse emissions;
- Carbon Markets and Climate Finance: The Act provides a legal framework for Uganda to participate in international carbon markets and access climate finance. This includes the trading of carbon credits, which can help the country offset its emissions and generate revenue for further climate action;
- Integration with International Agreements: The Act ensures that Uganda's Greenhouse emission strategies are aligned with its international commitments, particularly the Paris Agreement. This includes adhering to the Nationally Determined Contributions, which set emission reduction targets for the country.
- We understand that the Ministry of Water and Environment has drafted regulations on climate change mechanisms (relating to carbon credit markets and non-markets), and guidelines; and yet to be finalized for operationalization.

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<sup>103</sup> <https://www.preventionweb.net/media/93572/download?startDownload=20240920>

## b) National Environment Act No. 5 of 2019

The National Environment Act No. 5 of 2019 is designed to address environmental management in Uganda. It introduces modern provisions to better respond to emerging environmental challenges, including climate change, pollution, and biodiversity loss. The Act aligns with Uganda's Constitution and international environmental agreements to promote sustainable development.

The key objectives of this act are as follows:

- **Strengthening Environmental Governance:** it establishes a more robust and transparent framework for environmental governance. It mandates the establishment of various institutions and committees to oversee environmental management, including the National Environment Management Authority (NEMA);
- **Sustainable Management of Natural Resources:** it ensures that development activities do not compromise the environment. It includes provisions for environmental impact assessments (EIA), strategic environmental assessments (SEA), and audits to guide responsible development.
- **Pollution Control and Waste Management:** it introduces measures to control pollution and manage waste. It sets out clear regulations for the disposal of hazardous waste, effluents, and emissions, and encourages the adoption of cleaner production technologies.
- **Climate Change Mitigation and Adaptation:** it incorporates provisions to mitigate its impacts and promote adaptation strategies. It mandates the integration of climate change considerations into national and local planning processes.
- **Public Participation and Access to Information:** It ensures that citizens have the right to access environmental information and participate in decision-making processes that affect their environment.

## c) National Environment (Environmental and Social Assessment) Regulations, 2020

The National Environment (Environmental and Social Assessment) Regulations, S.I. No. 143 of 2020<sup>104</sup> provides a legal framework for conducting environmental and social assessments in Uganda. The regulations were enacted to ensure that all proposed projects and developments are assessed for their potential environmental and social impacts before implementation, with the aim of promoting sustainable development and protecting Uganda's environment.

Main objectives of this regulation are to prevent and Mitigate Environmental Degradation, promote sustainable development and Public Participation. In fact, it seeks to prevent and mitigate any adverse environmental and social impacts of proposed projects. This is achieved by requiring project developers to conduct detailed assessments and implement mitigation measures. Adding to that, by integrating environmental and social considerations into the planning and decision-making processes, it ensures that development in Uganda is sustainable and does not compromise the needs of future generations. It also emphasises the importance of public participation in the Environmental and Social Assessment process. This includes consultations with affected communities, stakeholders, and the general public to gather input and address concerns related to the potential impacts of proposed projects.

### 3.9.2 Overview of the current situation

The ministry of Water and Environment of Uganda published the Updated National Determined Contribution (NDC)<sup>105</sup> in September 2022. The NDC was submitted as part of Uganda commitments under the Paris Agreement. It outlines the country's strategic approach to mitigating and adapting to climate change. We present below a summary of the key points:

#### ➤ Mitigation Commitments:

<sup>104</sup>[https://nema.go.ug/sites/all/themes/nema/docs/National%20Environment%20\(Environmental%20and%20Social%20Assessment\)%20Regulations%20S.I.%20No.%20143%20of%202020.pdf](https://nema.go.ug/sites/all/themes/nema/docs/National%20Environment%20(Environmental%20and%20Social%20Assessment)%20Regulations%20S.I.%20No.%20143%20of%202020.pdf)

<sup>105</sup> [https://www.mwe.go.ug/sites/default/files/library/Updated%20NDC%20\\_Uganda.pdf](https://www.mwe.go.ug/sites/default/files/library/Updated%20NDC%20_Uganda.pdf)

- Reduction of greenhouse emissions by 24.7% by 2030 compared to business-as-usual (BAU) levels (if Uganda receives international support) and by 4.1% (without international support).
- Key sectors targeted for mitigation include energy, forestry, agriculture, and waste management.
- **Adaptation Strategies:**
  - focus on building resilience across sectors such as agriculture, water, health, and infrastructure;
  - promoting climate-smart agriculture, enhancing water resource management, and improving infrastructure to withstand climate impacts.
- **Cross-cutting Issues:**
  - importance of gender equality, capacity building, and integrating climate change into national development planning.
  - need for robust monitoring, reporting, and verification (MRV) systems to track progress and ensure accountability.
- **International Support and Collaboration:**
  - necessity of financial, technological, and capacity-building support from the international community to achieve its climate goals.
  - commitment to engaging in international climate processes and enhancing cooperation with other nations.
- **Policy and Institutional Framework:** alignment with Uganda’s Vision 2040 and the National Development Plan, ensuring that climate action is integrated into the broader development agenda;
- Financial considerations: estimation of the financial resources required for implementation

### 3.10 Infrastructure and barter arrangements in the Extractive Sector

EITI Requirement 4.3 aims to ensure public understanding of infrastructure provisions and barter-type arrangements, including resource-backed loans, providing transparency and comparability with conventional agreements. This is to allow the public to assess whether the terms and values of these arrangements align with market standards and ensure traceability of benefits to the national Treasury.

DGSM and DoP confirmed that Infrastructure and barter arrangements are not applicable in the Ugandan Extractive Sector. The reporting entities did not declare any agreements or sets of agreements involving the provision of goods and services (including loans, grants and infrastructure works, in full or partial exchange for mining exploration or production concessions or physical delivery of such commodities.

### 3.11 Transport of minerals

EITI Requirement 4.4 aims to ensure transparency in government and state-owned enterprise (SOE) revenues derived from the transportation of oil, gas, and minerals. This objective aims to enhance accountability in extractive commodity transportation arrangements involving the state or SOEs by providing clear and detailed information to the public.

#### 3.11.1. Transport revenues of Oil and Gas

The existence of commercial quantities of oil was confirmed in the Lake Albert basin in Uganda in 2006. Upon extraction, the crude oil will be partially refined within Uganda to cater to the local market, while a portion will be exported internationally. The international export will be facilitated through the East African Crude Oil Export Pipeline (EACOP).

EACOP is designed as a 1,443 km crude oil export pipeline that will transport Uganda’s crude oil from Kabaale in Hoima District to the Chongoleani Peninsula near the Tanga port in Tanzania. Within Uganda, the pipeline stretches 296 km, passing through 10 districts and 25 sub-counties. In Tanzania,

the pipeline extends 1,147 km, crossing 8 regions and 25 districts. The accompanying map illustrates the pipeline's route through both Uganda and Tanzania.

**Chart 59: Map of the East Africa Crude Oil Pipeline (EACOP)<sup>106</sup>**

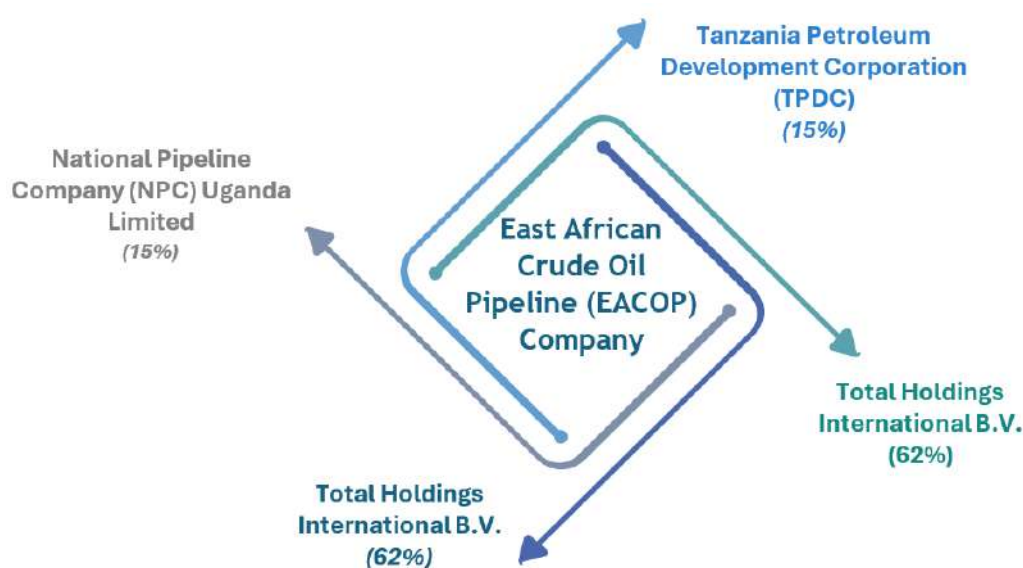


The management of the EACOP project is undertaken by the EACOP company, which has the following shareholders:

- a) the Government of Uganda (GoU), represented by the National Pipeline Company Limited (NPC), a wholly owned subsidiary of the Uganda National Oil Company (UNOC);
- b) the Government of Tanzania (GoT), represented by the Tanzania Petroleum Development Corporation (TPDC); and
- c) the Joint Venture Partners, which include Total Holdings International B.V. and CNOOC Uganda Limited.

The structure of the share capital and shareholders in EACOP is illustrated in the accompanying Chart:

**Chart 60: EACOP company shareholding structure<sup>107</sup>**



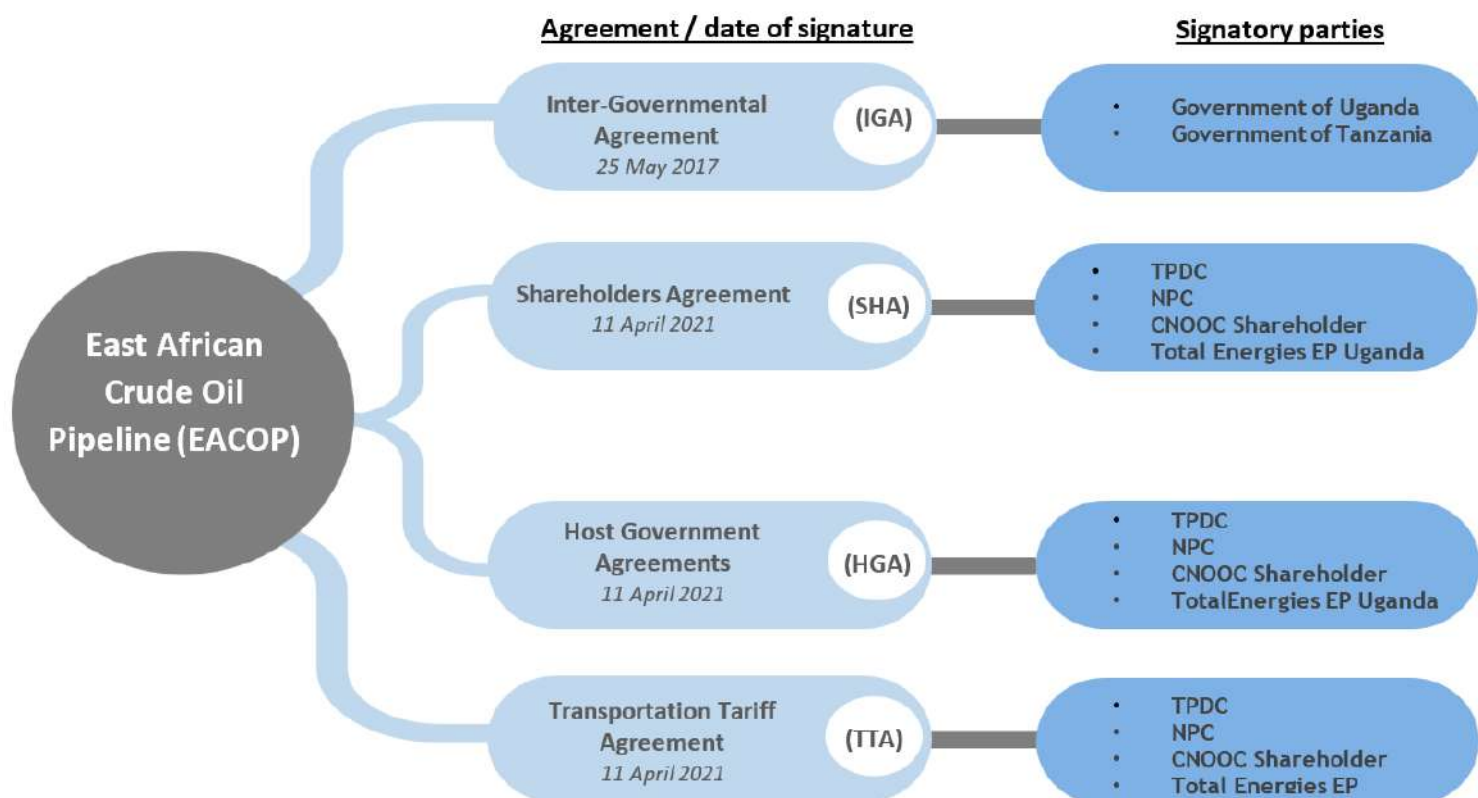
<sup>106</sup><https://eacop.com/information-center/maps/the-route/route-description-map/>

<sup>107</sup><https://pau.go.ug/the-east-african-crude-oil-pipeline-eacop-project/>

As a shareholder, UNOC is entitled to receive a portion of the pipeline fees generated by EACOP for transporting crude oil. However, UNOC has reported that no revenues were collected from the pipeline during the reporting period, as the oil and gas sector remained in the exploration phase throughout the fiscal year 2020-22.

The implementation of the EACOP project is governed by four major agreements, which are detailed in the chart below:

**Chart 61: List of agreements signed in relation to the EACOP Project as reported by UNOC**



Source: the Uganda National Oil Company (UNOC), and CNOOC Uganda Ltd.

DoP has been representing the Ministry in the negotiation of various instruments between the Government of Uganda, the EACOP Pipeline Project Team (PPT) and the Government of Tanzania. The Ministry reported that EACOP includes the following:

**i. Inter-Governmental Agreement (IGA)**

The IGA was signed between the Government of the Republic of Uganda and the Government of the United Republic of Tanzania and it provided the foundation for the development of the EACOP project and negotiation of other project agreements, including Host Government Agreements, Shareholders’

Agreements, Transport and Tariff Agreement and Financing Agreements.

**ii. The Host Government Agreement (HGA)**

The Uganda Host Government Agreement (HGA) between the Government of Uganda and the East African Crude Oil Pipeline (EACOP) Company, concluded the legal framework and contractual obligations between Uganda as the host country, and EACOP Co. as the project company Co.

**iii. The EACOP - Shareholders’ Agreement (SHA)**

The Shareholders Agreement (SHA) defines the rights and responsibilities of the shareholders in the EACOP Co. The shareholders are:



National Pipeline Company (NPC) Uganda Limited which is a wholly owned subsidiary of the Uganda National Oil Company (UNOC) and which holds 15%; the Joint Venture Partners (TotalEnergies shareholder of 62% and CNOOC shareholder of 8%) and the Tanzania Petroleum Development Corporation (TPDC), which has shareholding of 15%. The SHA is significant because it has constituted the EACOP Company, and will now guide the funding of shareholding, finance structure and general governance of the company.

#### iv. The Lake Albert Tariff and Transportation Agreement (TTA)

The Tariff and Transportation Agreement (TTA) defines the rights and responsibilities of the shippers on the one hand, and the transporter on the other hand. The TTA was signed between the transporter, EACOP Co., and the Shippers of the crude oil who are the Government of Uganda, UNOC, TOTALENERGIES E&P UGANDA Limited and CNOOC Uganda Limited.

#### v. The EACOP (Special Provisions) Act, 2021

The EACOP Act is meant to operationalize the provisions of the HGAs and the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. This Act came into place through a Bill that was prepared by Ministry of Justice and Constitutional Affairs (First Parliamentary Council) in consultation with various key stakeholders. In December

## 3.12 Auditing and accounting

To ensure the credibility and high quality of EITI data submitted by reporting entities, the UGEITI Multi-Stakeholder Group (MSG) has established the following guidelines for the reporting process involving Government Agencies and extractive companies:

- the declarations made by companies and government agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively;

<sup>108</sup>Regulation 41 of the Mining (Licensing) regulations, 2019.

2021, the EACOP Bill was passed by the Parliament of Uganda into an act of Parliament, and it was signed by the President for it to be assented into law. The Act will facilitate the implementation of the East African Crude Oil Pipeline project in Uganda, domesticating an existing treaty between Uganda and Tanzania before the EACOP Company can embark on the pipeline construction. The Act will also operationalise certain provisions of the IGA and HGA. It will also fully implement the obligations of Uganda under the two agreements, kick starting the commercialisation of Uganda's oil and gas resources.

### 3.11.2. Transport revenues of minerals

The transportation of minerals requires a movement permit <sup>108</sup> issued by the Commissioner, which mandates a valid Miner Dealer License (MDL) or a mineral right. In practice, mining companies typically use their own means for transporting mineral products. Consequently, transportation costs are incorporated into their operating expenses. The existing fiscal regime does not delineate specific payment streams generated from mineral transportation.

As per Requirement 4.4 of the EITI Standard (2023), there were no reported revenues derived from mineral transportation for the fiscal year 2021-22.

- the declaration forms submitted by extractive companies included in the reporting scope should be certified by an External Auditor or a Statutory Auditor for each company: the auditor may be the statutory auditor of the company, or another auditor appointed for the occasion; and
- all reporting entities selected in the reporting scope would be required to submit their audited financial statements for the FY 2020-22.

Below, we outline the assurance procedures in Uganda concerning audits, as mandated by EITI Requirement 4.9.

### 3.12.1. Audit of private companies

The Institute of Certified Public Accountants of Uganda (ICPAU) is responsible for regulating the accounting profession in Uganda under the Accountants Act 2013 and Accountants Regulations 2016.

Every company at each Annual General meeting should appoint an auditor to hold office from the conclusion of that Annual General meeting, until the conclusion of the next Annual General meeting<sup>109</sup>. The Auditor shall be a member of one or more professional bodies specified in the Accountants Act 2013<sup>110</sup>.

The auditors of a company shall prepare a report on the accounts examined and on every balance sheet, every profit and loss account and all group accounts laid before the company in a general meeting during their tenure of office<sup>111</sup>. The Auditor's report shall be read before the company in a general meeting and shall be open to inspection by any member<sup>112</sup>.

ICPAU is a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC). It has adopted standards and codes for application by its members including:

- the IFAC Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA) which is the ethics guidance to be followed by members;
- International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) to be applied by members; and
- International Standards on Auditing (ISA) issued by the International Accounting and Auditing Standards Board (IAASB) to be followed by members. As part of compliance with ISAs, ICPAU members are subject to practice monitoring by the ICPAU.

### 3.12.2. Audit of State-Owned Enterprise

Section 3 of the PFMA 2015 defines a State-Owned Enterprise (SOE) as a company of which the Government is able to:

- control the composition of the board of directors of the company;
- cast, or control the casting of more than fifty percent (50%) of the maximum number of votes that might be cast at a general meeting of the company; or
- control more than fifty percent (50%) of the issued share capital of the company, excluding any part of that issued share capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital.

The National Audit Act 2008<sup>113</sup> requires the Auditor General to audit the accounts of all public organisation including the State-Owned Enterprises. The auditing standards applied by the Auditor General are detailed in the section below.

<sup>109</sup> Section 167(1) of the Companies Act 2012.

<sup>110</sup> Section 169 (1) (a) of the Companies Act 2012.

<sup>111</sup> Section 170 (1) of the Companies Act 2012

<sup>112</sup> Section 170 (2) of the Companies Act 2012

<sup>113</sup> Section 17 of the National Audit Act, 2008.

### 3.12.3. Audit of Government Agencies

The Office of the Auditor General (OAG) is the Supreme Audit Institution of Uganda. The Constitution of the Republic of Uganda<sup>114</sup> provides for the Auditor General and for Auditing accounts of Central Government, Local Government Councils, administrative units, public organisations, private organisations and bodies. The structure and functions of the OAG are governed by the National Audit Act 2008.

The National Audit Act 2008<sup>115</sup> mandates the Auditor General to carry out audit accounts of all public offices, including:

- accounts of central Government, including:
  - the accounts of the Accountant General;
  - all accounting officers, except the accounting officer of the OAG;
  - all persons entrusted with the collection, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property; and
  - classified expenditure centres.
- any state-Owned enterprise (SOE);
- any Authority which is in receipt of a contribution from, or the operations of

which may impose or create a liability upon the public funds of Uganda; and

- every local government council and every administrative unit.

The Auditor General shall, within six (6) months after the financial year to which the report relates, prepare and submit a report on the audit of the accounts of public offices detailed above and shall give a copy of the report to the President, the Minister responsible for the organisation audited, the Minister responsible for ethics, the public organisation concerned, the Inspector General of Government and the National Documentation Centre.

In addition, the Auditor General shall examine and audit books of accounts and financial statements of the Petroleum Fund and the Petroleum Revenue Investment Reserve and submit a report to Parliament by 30 June and 31 December respectively<sup>116</sup>.

The Auditor General's consolidated audit report for the FY 2021-22 states that the audit was conducted in accordance with the International Standards on Auditing issued by the International Federation of Accountants (IFAC), the International Standards of Supreme Audit Institutions (ISSAI) and in accordance with the Constitution of The Republic of Uganda and the National Audit Act 2008.

The OAG audit process can be summarised as shown below.

*Chart 62: Summary of the OAG audit process*

<sup>114</sup>Article 154 and 163 of the Constitution of the Republic of Uganda.

<sup>115</sup> Sections 15, 16 and 17 of the National Audit Act, 2008.

<sup>116</sup> Section 73 of the PFMA, 2015.

# AUDIT CONCEPT

**Purpose:**

- Gain understanding of the auditee.
- Identify and evaluate risks on a financial statement level.
- Develop an overall audit strategy.

**Documentation:**

- ✓ Planning materiality.
- ✓ Lead schedule.
- ✓ Prior year's audit matters.
- ✓ Preliminary analytical review.
- ✓ Review of internal audit.
- ✓ Audit committee checklist.
- ✓ Fraud checklist.
- ✓ Internal control checklist (manual and IT).
- ✓ Going concern/ Sustainability of

**Purpose:**

- Perform overall audit programmes.
- Aggregate and conclude on audit results and compliance with the code of ethics.

**Documentation:**

- ✓ Disclosure checklist.
- ✓ Management representation letter.
- ✓ Subsequent events.
- ✓ Final analytical review.
- ✓ Audit differences.



**Purpose:**

- Assess ethical and resource requirements.
- Determine the terms of the engagement.

**Documentation:**

- ✓ Budgeted vs Actual hours.
- ✓ Code of Ethics Declaration and Conclusion.
- ✓ Competency Matrix.
- ✓ Team Agreement.
- ✓ Audit Engagement Letter.
- ✓ Quality Control Questionnaire for Pre-engagement.

Source: Office of the Auditor General (OAG).

**Purpose:**

- Understand the entity.
- Identify and assess risks for the audit component.
- Determine an appropriate response to assessed risks.
- Identify nature and extent of audit tests.
- Perform and document audit programmes.

**Documentation:**

- ✓ System description for audit components.
- ✓ Reliance on key controls for components.
- ✓ Audit programs.
- ✓ Sampling.
- ✓ Evidence tracking sheet.
- ✓ Lead schedule on component level Tests of controls.
- ✓ Substantive audit procedures performance.
- ✓ Substantive analytical procedures.
- ✓ Audit summary memorandum.
- ✓ Quality control questionnaire for detailed

### 3.13 Project cost

Oil cost recovery is essential for the sustainability of Uganda's oil industry, ensuring that companies can recover their investments while the government and citizens benefit from oil production. Uganda's legal framework for oil cost recovery is established under the Petroleum (Exploration, Development, and Production) Act, 2013 and the Public Finance Management Act, which governs how oil costs are managed. This section outlines the mechanisms for cost oil and cost recovery calculation in line with these laws and the Model Production Sharing Agreement (MPSA) <sup>117</sup>.

#### 3.13.1. Legal Framework for Oil Cost Recovery

The Petroleum (Exploration, Development, and Production) Act, 2013 sets the foundation for Uganda's cost recovery system. The specifics of cost recovery are further outlined in the PSAs, which regulate the proportion of oil that can be recovered as "cost oil." Article 11 (Cost Recovery) of the Model Production Sharing Agreement (MPSA) <sup>118</sup> stipulates the allowable recoverable costs and the annual ceiling limits for cost recovery. The Petroleum Authority of Uganda (PAU) is tasked with oversight, ensuring compliance with these terms and conducting audits to verify the claims made by companies.

#### 3.13.2. Cost Oil Mechanism

The cost recovery mechanism is an integral part of Uganda's Production Sharing Agreements (PSAs), as stipulated in Article 11 of the Model PSA. Under this arrangement, oil companies are allowed to recover expenses incurred in the exploration, development, and production phases through a designated portion of the oil produced, referred to as **Cost Oil**. This mechanism is designed to ensure that companies can recover their investment while simultaneously ensuring that the government and citizens benefit from the country's oil resources.

##### a) Cost Oil Calculation

The calculation of **Cost Oil** is based on the total value of Available Crude Oil or Available Natural Gas produced in a given calendar year. According to Article 11.3 of the PSA, oil

companies are entitled to retain up to **65%** of the Available Crude Oil or Natural Gas for cost recovery in any given year. This percentage represents the maximum limit, and it may be reduced depending on the actual costs incurred. The remaining oil, referred to as Profit Petroleum, is then shared between the government and the company as per the agreed profit-sharing terms.

##### b) Types of Recoverable Costs

Article 11 clearly outlines the types of costs that are recoverable by the Licensee. These are categorized as follows:

- **Exploration Expenditures:** These include costs related to geological studies, seismic data collection, and drilling of exploratory wells. According to Article 11.4, all exploration expenses incurred by the company before the start of commercial production are aggregated and recoverable at a rate of 100% per annum starting from the date of first commercial production.
- **Development Expenditures:** Development costs include the expenses associated with building production facilities, pipelines, and wells necessary for oil extraction. Article 11.6 specifies that these expenditures, incurred up to the date of first commercial production, are also recoverable at a rate of 100% per annum.
- **Operating Expenses:** These are the ongoing costs required to maintain and operate oil production facilities. Unlike exploration and development costs, **Operating Expenses** are recoverable in full within the calendar year they are incurred, as per Article 11.8.

##### c) Exclusions from Cost Recovery

An analysis of the **Model Production Sharing Agreement (MPSA)** shows that the below expenses are not eligible for recovery. These exclusions ensure that only operational and investment-related expenses necessary for oil exploration, development, and production can be claimed as Cost Oil. The following costs could be excluded from cost recovery:

<sup>117</sup> <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

<sup>118</sup> <https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

- Fines, penalties, and interest on overdue taxes;
- Costs unrelated to oil exploration, development or production activities; and
- Certain taxes and fees that are non-recoverable under Uganda’s tax regime.

#### d) Cost Recovery Prioritization

When recovering costs, **Article 11.9** establishes a prioritization sequence. If the available Cost Oil in a calendar year is insufficient to cover all incurred costs, the Licensee must prioritize recovery in the following order:

1. **Operating Expenses.**
2. **Interest charges on Development Expenditures.**
3. **Development Expenditures.**
4. **Exploration Expenditures.**

Any costs that remain unrecovered by the end of the calendar year are carried forward to the next year, as stated in **Article 11.10**. This ensures that companies are not disadvantaged by the annual recovery limit and can recover their expenses over time.

#### e) Quarterly and Annual Adjustments

The MPSA also provides a mechanism for continuous monitoring and adjustment of cost recovery claims. **Article 11.12** mandates that cost recovery calculations are made quarterly, with adjustments based on the actual costs incurred and the volume of oil produced. Within **30 days** after the end of each quarter, the Licensee must reconcile the provisional calculations with the actual figures, allowing for accurate tracking of cost recovery throughout the year. A final annual reconciliation is conducted within **90 days** of the year’s end to ensure that all cost claims are accurate and in line with actual production and expenditure.

#### f) Ring-fencing Provisions

To further ensure transparency, **Article 11.2** introduces a **ring-fencing** provision, meaning that cost recovery is done on a contract-area-by-contract-area basis. This prevents the Licensee from consolidating costs across multiple contract areas, ensuring that only costs related to a specific area are recovered from the oil produced in that area.

### 3.13.3. Verification and Oversight

To safeguard the integrity of the cost recovery process, the **Petroleum Authority of Uganda (PAU)**, is responsible for auditing the cost oil claims. The oversight framework is governed by **Article 10** of the **Petroleum Act**, which mandates the PAU to regularly review cost oil claims to ensure they adhere to the terms of the MPSA.

#### a) Audit Mechanism

According to **Article 11** of the MPSA, oil companies are required to submit detailed cost statements to the PAU. The PAU is then tasked with verifying that the costs align with those allowed under **Section 89(3)** of the **Petroleum Act**.

#### b) Cost Oil Ceilings

**Article 11.3** of the MPSA places an annual cap on the amount of oil that can be recovered as cost oil, **65%** of production, depending on the agreement. This ceiling prevents companies from claiming all production for cost recovery, ensuring that the government retains a share of the production as Profit Petroleum.

If the allowable costs exceed the ceiling, the excess is carried forward into subsequent years. This carry-forward provision is also covered under **Article 13** of the PSAs, allowing companies to recover costs over the life of the project while ensuring that the government benefits from the production each year.

### 3.13.4. Declared Project costs

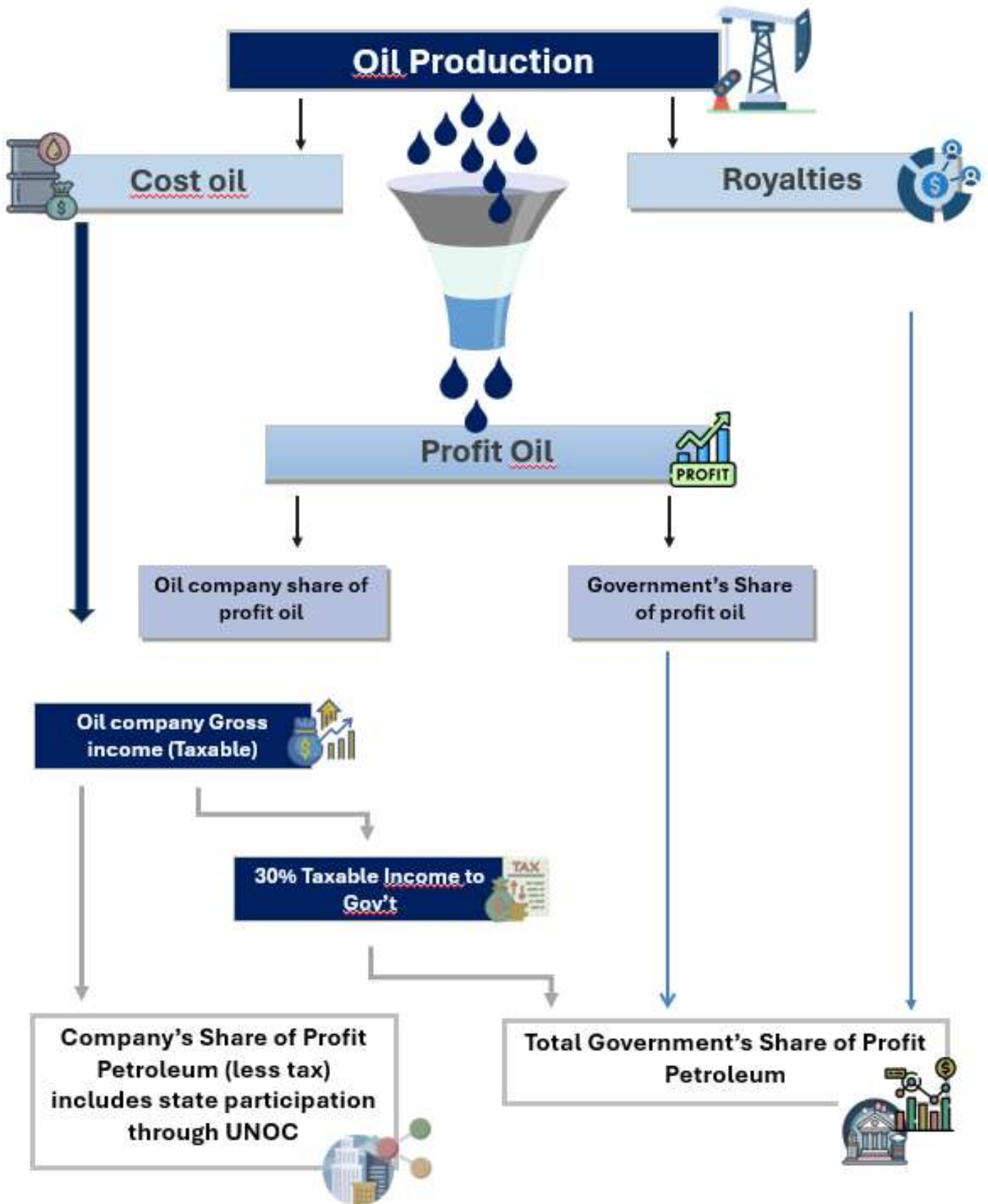
PAU declared that there was no recovery on petroleum costs made to date provided production has not started yet has. The development costs for the period of USD 636,289,877.

Table 22: Oil and Gas project costs FY 2021-22

District/Area	Development costs (USD)	Status
EA 3A	146,138,389	Audit ongoing
CA 1	376,267,341	Audit ongoing
LA 2	113,884,147	Audit ongoing
<b>Total</b>	<b>636,289,877</b>	

Source: PAU declaration form

Chart 63: Profit Petroleum calculation



## 3.14 Management and monitoring of environment in the extractive sector

### 3.14.1 Legal framework governing Uganda's environment



Uganda adopted several laws with a view to guide environmental management in the extractive sector. Since the announcement of the existence of commercially viable petroleum deposits in 2006, environmental laws and standards have been reviewed to better govern the oil and gas sector. The Review of the following legislation has been undertaken:

- i. National Environmental Act Cap. 153- already completed and gazetted in 2019 as detailed in the table below.
- ii. National Environment (EIA) Regulations, Statutory Instrument No. 153-1
- iii. National Environment (Waste Management) Regulations, Statutory Instrument No. 153-2 of 2019 as listed in the table below.
- iv. National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, Statutory Instrument No. 153-3 of 2020 as listed in the table below.
- v. National Environment (Audit) Regulations of 2020 as listed in the table below.
- vi. National Environment (Noise Standard and Control) Regulations, Statutory Instrument No. 30 of 2003, to incorporate regulation on vibrations as listed in the table below.

New regulations to guide oil and gas activities have been developed. These include:

- i. The National Environment (oil spill prevention, preparedness and response) regulations.
- ii. The Petroleum (Waste Management) Regulations.
- iii. Guidelines for management of landfills.
- iv. Strategic Environmental assessment Guidelines.

The environmental policies, laws and regulations applicable to the extractive sector are set out in annex 19.

#### Protection of the environment reforms in the mining sector

The key changes in relation to the protection of the environment according to the Mining and Minerals Act 2022, are as follows:



**Chart 64: Protection of the environment reforms according to the Mining and Minerals Act, 2022**



**Environmental protection provisions in tandem with the National Environment Act 2019**



**Decommissioning plan**



**DECOMMISSIONING FUND**

- A holder of a mineral right, license or permit shall in relation to the management and exploitation of mineral resources or ensuring sustainability, take into account, and give effect to the principles and safeguards of environmental management prescribed under the National Environment Act 2019, including:
  - preserve in as far as is possible, the natural environment;
  - minimise and control waste or undue loss of or damage to natural, geological, biological, cultural, or archaeological resources;
  - prevent and where unavoidable, promptly treat pollution and contamination of the environment;
  - take no steps which may unnecessarily or unreasonably restrict or limit further development of the natural resources of the mineral right, license or permit area or adjacent areas;
  - put in place measures to prevent the pollution from occurring during operations, including by use of best available techniques and best environmental practices;
  - carry out an environmental impact assessment of his or her proposed operations; and
  - carry out an annual environmental audit and keep records describing how far the operations conform to the approved environmental impact assessment.

- A holder of a mineral right, licence or permit who intends to close or abandon the mine or operation or a major part of the mine or to decommission a facility or processing plant shall submit a decommissioning plan to the Minister of Energy and Mineral Development.
- The decommissioning plan shall be submitted at the earliest four (4) years, but at the latest twelve (12) months before the beginning of the process of closing or abandoning the mine or operation or a major part of the mine or operation or before decommissioning a facility or processing plant, and shall contain:
  - an identification of the prospecting, exploration, mining, or processing area concerned, its current uses and productivity prior to the operations;
  - proposals for continued prospecting, exploration, mining, or processing operation or shut down of operations, decommissioning of facilities and any other information prescribed by regulations;
  - a detailed timetable of the accomplishment of each major step to be carried out under the decommissioning plan;
  - measure for closure and rehabilitation of open pits;
  - the procedures for safeguarding, closure and rehabilitation of underground mine sites with an explanation of the methods; and
  - an inventory of contaminated areas and a description of the methods by which these are to be rehabilitated and restored.

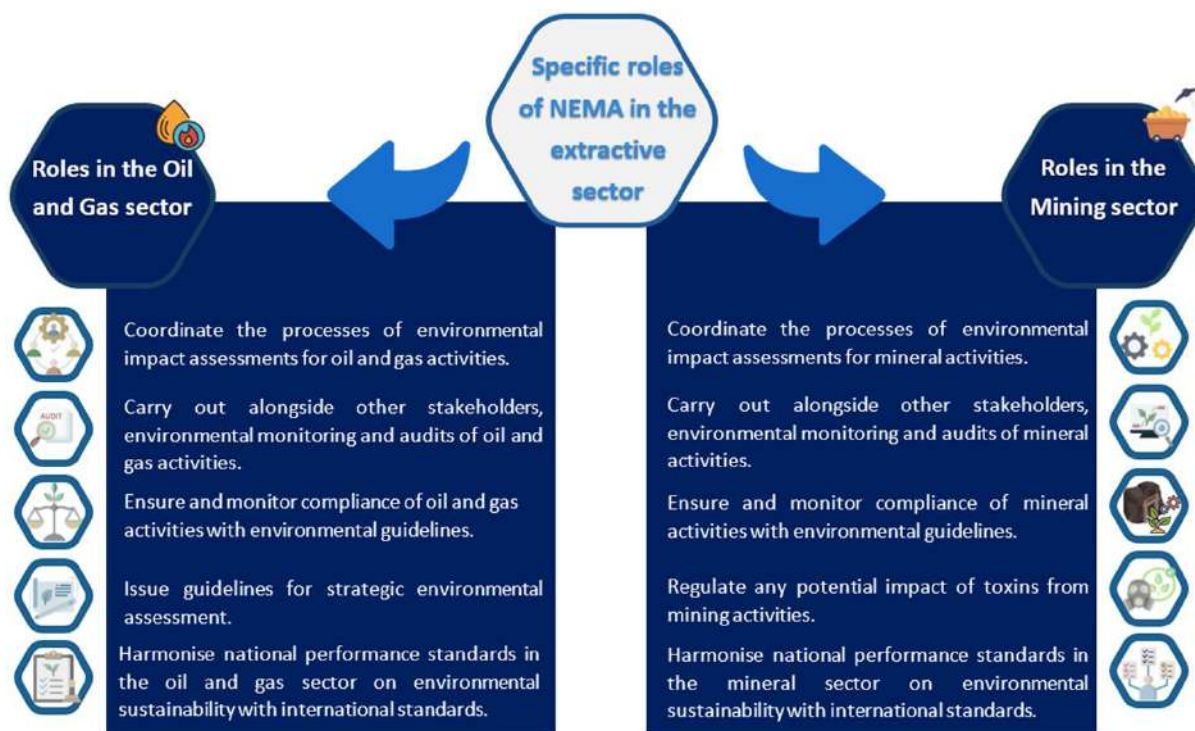
- A Decommissioning Funds will be established for each large scale, medium scale, small scale or artisanal mining licence or for other facilities operated in relation to a licence for beneficiation for the purpose of meeting the costs related to the implementation activities approved in the decommissioning plan.
- Payments into the Decommissioning Fund shall commence from the calendar quarter in whichever of the following situations occurs first:
  - the mining operations has reached fifty percent (50%) of the aggregate recoverable reserves as determined in an approved development plan and any successive reappraisal of such initial recoverable reserves;
  - five years before the expiry of the license;
  - on notice of surrender; or
  - the license has reached fifty percent (50%) of its current duration period.
- For every subsequent calendar quarter in which mining is undertaken or a facility operated, the Minister shall charge the mineral rights holder or licensee a portion of the estimated future cost for decommissioning of facilities to be deposited in the fund. The amount deposited in the Decommissioning Fund shall be charged as operating costs subject to deductions under the Income Tax Act.

### 3.14.2 Environmental management

Established in May 1995, the National Environment Management Authority (NEMA), operates as a semi-autonomous body tasked with the critical responsibility of coordinating, monitoring, regulating, and overseeing environmental management across various sectors, including the extractive industry. NEMA's authority and functions are defined in the National Environment Management Act of 2019.

The specific responsibilities of NEMA in relation to the petroleum and mining sectors are detailed in the chart below:

*Chart 65: Specific roles of NEMA in the extractive sector*



Additionally, several key Ministries, Departments, and Agencies (MDAs) play crucial roles in the environmental regulation and monitoring of extractive industry operations, with their involvement varying based on the location of these activities. These institutions include:

- Directorate of Water Resources Management in the Ministry of Water & Environment (MWE);
- Ministry of Energy & Mineral Development (MEMD);
- Petroleum Authority of Uganda (PAU);
- Office of the Prime Minister (OPM);
- Uganda Wildlife Authority (UWA);
- National Forestry Authority (NFA);

- Ministry of Lands, Housing & Urban Development (MLHUD); and
- The District Local Governments in the host Districts.

### 3.14.3 Environmental impact assessments



As outlined in Sections 10-11 of the National Environment Act No. 5 of 2019, the National Environment Management Authority (NEMA) is required to work closely with the relevant Lead Agencies when reviewing Environmental and Social Impact Statements (ESIS) or Project Briefs (PBs). Extractive companies must conduct Environmental Impact Assessments (EIAs) along with environmental mitigation plans. EIA reports submitted to NEMA are subsequently forwarded to these key Lead Agencies to evaluate the acceptability of the proposed development. This process ensures that the assessments provided are adequate for managing any potential environmental impacts associated with the project. Additionally, the Lead Agencies often carry out independent verifications of the information presented in the EIA reports.

According to Section 146 of the National Environment Act 2019, assessments and environmental information must be made publicly available. Individuals seeking access to this information can do so by submitting an official request and paying the designated fee.

NEMA reported that “*Environment Impact Assessment (EIA) reports are public documents and can be accessed upon request from the Authority by members of the public. Because the Authority does not have infrastructure to have all the EIA reports displayed on the web, ESIS can only be accessed from the NEMA offices. Assessments and environmental information can be accessed by filing an official request and paying a prescribed fees in accordance with Section 146 of the National Environmental Act, 2019.*

*Some projects have been publicly disclosed in the different media as part of the review process as reported by NEMA. The decision to undertake public disclosure of the project ESIS is dependent on the nature of the project in respect of the gravity and significance of the potential negative impacts, the extent of the project (transboundary or not), any identified controversy associated with the proposed project, any public interest in the project, the comments made to the Authority by the Lead Agencies, the comments made by the public during consultations in the EIA process, among others; the discretion rests with the Executive Director of NEMA.*

*In respect of the extractives sector, NEMA confirmed that the EIAs for the EACOP project, Tilenga Project, and the Kingfisher Project were approved after an extensive public disclosure process and a public hearing.*

*The EIA report for the EACOP Project was received by NEMA on the 15<sup>th</sup> January, 2019 and it was subsequently subjected to the review process in accordance with the law. Due to the complexity of the project and the extent of the project area, a number of Ministries, Departments and Agencies were consulted in a joint review workshop and have made an input into this review process. An excursion was also undertaken by the team of different Lead Agencies.*

The Authority also undertook a robust public disclosure of the EIA to general public and persons specifically affected by the project. The public disclosure process was intended to provide information on the project so the Project Affected Persons could provide feedback to this Authority to guide in the EIA review process and decision on the project. During the disclosure process IEC materials of extracted information from the EIA report in form of booklets, brochures, maps, and posters highlighting the nature and location of the project, the anticipated negative and positive impacts of the project as well as the proposed mitigation measures to respond to the negative impacts identified were produced and translated into Luganda, Kiswahili, Runyankole and Runyoro and distributed to 174 villages that are traversed by the Pipeline in the Ten districts (for the section in Uganda), running from Hoima District in the North to Rakai District in the South at the national border with Tanzania.

The comments from the public and those from the Lead Agencies, plus the transboundary nature of the project triggered the need to hold public hearings in accordance with Regulation 21 of the Environmental Impact Assessment Regulations, 1998. Three public hearings were held in Rakai, Kakumiro and Mubende districts and ten (10) public dialogues across the EACOP route during November 2019. It was also deemed necessary that the stakeholders are engaged further before holding the public hearings. This prompted the Authority in partnership with the Petroleum Authority of Uganda to hold community engagements at District level throughout the 10 districts to provide opportunity for the persons specifically affected by the project to voice their concerns about the EACOP project.

Similarly, for the Tilenga Project and Kingfisher project, extensive public disclosure of the project was undertaken. IEC materials were developed and translated into the local languages and published in the newspaper and also radio talk shows and TV shows were held in the respective districts and national media. One public hearing was undertaken for the Tilenga and Kingfisher Projects in the districts of Buliisa and Kikuube respectively.

Having considered the comments from the public hearings and from the stakeholders, the IOCs were asked to resubmit ESIS addressing the concerns raised. Subsequently, the ESIS of the EACOP, Tilenga and Kingfisher Development were approved.”

#### 4.14.3.(a) Environment and social concerns of the extractive industry in Uganda



Projects within the extractive sector are often linked to various environmental and social challenges. In Uganda, the National Environment Management Authority (NEMA) has highlighted several impacts associated with major extractive sector initiatives:

- “Large scale clearing of vegetation as well as wildlife habitat fragmentation and disturbances as most of the extractive resources are found in wildlife protected areas.
- Soil disturbance and soil erosion.
- Increased traffic: personnel and vehicle movements.
- Waste generation (construction debris, domestic waste, hazardous waste including drilling waste and chemicals).

- Noise generation.
- light and aesthetics impacts.
- Discharges and emissions affecting air quality.
- Social impacts e.g.: Resettlement owing to the size of the land requirements, the permanent nature of infrastructure and the influx of people into the mining areas.
- Waste management challenges as the country did not have enough capacity to handle petroleum waste.
- Increased demands on resources (water, energy) and pressure on social amenities in the mining regions.
- Chemical Pollution of soil and water bodies (especially from mercury and cyanide in gold mining).
- Influx and the challenges that come with influx such as changes in social cohesion and socioeconomics.
- The EACOP project went through a participatory Environment Impact Assessment (EIA), and obtained EIA approval from NEMA. It is in the final stages of its land acquisition process. However, there have been complaints from the community about the land acquisition process such as undervaluation of land and property. Therefore, no environment impacts from the EACOP project have yet been seen. However, it is important to keep track of any social and environmental concerns that may arise from EACOP.

#### 4.14.3.(b) Responses to environmental and social issues



NEMA reported some responses to environmental and social issues as follows:

- “The national environment (waste management) regulations have been finalised. These have incorporated provisions for environmentally sound interim storage of mercury, other than waste mercury.
- The National Environment (Industrial and Consumer Chemicals Control) Regulations are being drafted.
- The National Environment (Air Quality) Regulations are being prepared.
- The National Environment (Standards for discharge of Effluent into Water or on Land) Regulations were reviewed.
- Local governments are being supported by NEMA to develop Ordinances against mercury use. For example, “The Local Governments (Buhweju District) (Environmental Protection and Natural Resources Management) Ordinance, 2017”.
- Uganda Wildlife Authority has updated General Management Plans for QENP and MFCA that incorporate oil & gas issues.
- National Forestry Authority has also prepared A forest Management Plans for selected Forest Reserves in the Albertine Graben.
- Department of Fisheries Resources (DFR) has undertaken Fisheries frame surveys on Lake Albert & Albert Nile to establish the fisheries baseline.
- Ministry of Lands Housing and Urban Development physical plans developed.
- A basin-wide plan for the Albertine Graben covering 25 districts.
- Planning for key towns of Buliisa, Butiaba, Sebugoro.
- Planning for 7 towns around the refinery area.

- *Planning for 8 other Rural Growth Centres within Buliisa and Hoima districts where current planned activities will be concentrated;*
- *Ban on flaring after negative impacts observed with the initial trials at Waraga-1;*
- *Most of the facilities were decommissioned and sites restored after the exploration phase. (Annex 11 of this report)”.*
- *Joint continued monitoring and environment audits with key stakeholders.*

### 3.15 Notes towards Gender Sensitive UGEITI Reporting and Implementation



The Guidance Note 30 of the EITI International Secretariat provides direction for gender responsive implementation of the EITI Standard and related reporting. It specifies that societal factors such as gender, indigeneity, race, class, location, age and ability, all affect different stakeholders' experience of the extractive sector including their access to information and to decision-making.

The socio-economic status in society that is attributed to socio-cultural norms that influence access to and control over productive resources such as labour, income among others as well as decision making in households expose men and women in the extractives sector to vulnerable circumstances. Resultantly, a holistic approach is required, with special emphasis on women because the extractive sector is male dominated.

Research has proved that women in the energy and extractive industries are central to the sustainability of the energy and extractive value chain and the communities where operations take place though this contribution is unrecognized and undervalued. It is imperative to note that women's labour makes significant contributions to the energy and extractive industries which is under increasing demand thus empowering women not only has a positive impact on the lives of women, children and communities, but also makes business sense to Ugandan economy.

### 3.15.1. Legislative & Policy Framework for Gender Equality in Uganda



The Government of Uganda is signatory to various international and regional treaties on Gender Equity and Women's Empowerment. These include the Sustainable Development Goals (SDGs) and Africa's Agenda 2063, among others. There are several Constitutional Rights and Laws that provide for women's rights and gender equality in the legislative framework of Uganda. A number of these are set out below:

- the Constitution of the Republic of Uganda promulgated in 1995, under Article 21 guarantees equality of all persons under the law in all spheres of political, social and cultural life and the enjoyment of equal protection by the law in all aspects. Article 32 of the Constitution further provides for affirmative action in favour of marginalised groups, including women;
- the Mining and Minerals Act 2022 mandates that when issuing licenses and permits, the licensing authority must ensure the applicant has a plan to promote gender equity and inclusivity. This provision emphasizes the inclusion of women in various roles and decision-making processes within the mining sector. Companies are required to demonstrate how they will support gender equity as part of their operations;
- the employment act 2006 (Section 6(1) - Prohibition of Discrimination in Employment) prohibits discrimination on various grounds, including gender. This provision protects employees from gender-based discrimination by ensuring equal pay for equal work, fair treatment in hiring and promotions, and protection against gender-related dismissals, such as pregnancy. Additionally, Section 56 provides specific provisions for maternity leave and the promotion of gender equity, addressing the unique needs of women related to pregnancy and childbirth.;
- the Employment Policy, 2011 strongly promotes gender equality by setting clear objectives and strategies to eliminate gender-based discrimination and support women in the workforce. Through provisions like Objective 2.2 (Promoting Gender Equality in Employment) and Section 4.2.3 (Support for Women in the Workplace), the policy ensures equitable access to employment opportunities and fosters a productive environment for all employees, regardless of gender:
- Uganda's NDPIII 2021-2025 has adopted the Human Rights Based Approach (HRBA) with particular attention to the human rights principles of equality and non-discrimination, empowerment and participation and attention to vulnerable groups. All sectors, ministries, departments, agencies and local governments are expected to adopt HRBA in their respective policies, programs, legislation and plans. Furthermore, Objective 3 of the NDP III on Mineral Development places emphasis on strengthening the legal and regulatory framework, as well as the human and institutional framework plans to provide gender mainstreaming equity and human rights.
- one of the objectives of the Local Government Act (Cap 243, Section 2(c)) is to establish a democratic, political and gender sensitive administrative setup in Local Government;

- The National Women’s Council Act, 1993, establishes the Women’s council charged with the duty of organising the women of Uganda in a unified body and engaging the women in activities that are of benefit to them and the nation;
- Section 27 of the Land Act, 1998 also provides for the rights of women, children and persons with a disability regarding customary land while Section 39 restricts the transfer of land by family members without spousal consent;
- Uganda National Gender Policy, 2007 gives a clear mandate to the Ministry of Gender, Labour and Social Development and other line ministries to address gender inequalities within their areas of mandate to attain gender equality and women’s empowerment;
- The National industrialization policy 2020 - The policy is expected to stimulate industrial development and economic transformation. The extractive sector has been earmarked as a priority industry to provide a framework for Uganda’s industrialisation, employment and wealth creation. Implementation of this Policy will ensure there is specific investment for gender sensitive industrial promotion. The emphasis will be on advancing schemes that provide equal opportunity for both men and women in training, employment and promotion of incentives for women and youth participation. Government will prioritize and facilitate the growth of women and youth owned enterprises as well as facilitate exchange and mentorship programmes with large companies.
- One of the objectives (objective 7) of the Mining and Mineral Policy, 2018 is to protect and uphold gender equity and human rights in the mineral industry.
- The Petroleum Act (2013) dictates that there must be a minimum of three (3) female representatives on the seven-member Board of Directors for the PAU.
- The Equal Opportunities Commission is a statutory body created under the Equal Opportunities Act 2007. It is mandated to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favour of groups marginalised on the basis of gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them, and to provide for other related matters.
- The Public Finance Management Act (PFMA) 2015, provides the statutory basis for gender and equity responsive budgeting given that the national budget is the main tool for implementing gender-related policies. Each fiscal year, the Equal Opportunities Commission of Uganda assesses the budget for gender and equity compliance, for which a compliance certificate is issued and submitted alongside the budget to Parliament as required by the PFMA 2015. Over the years, the scores on gender and equity compliance of the national budget have improved tremendously from under 50% in 2015/16 budget to approximately 70% for the budget of the fiscal year 2021-22.

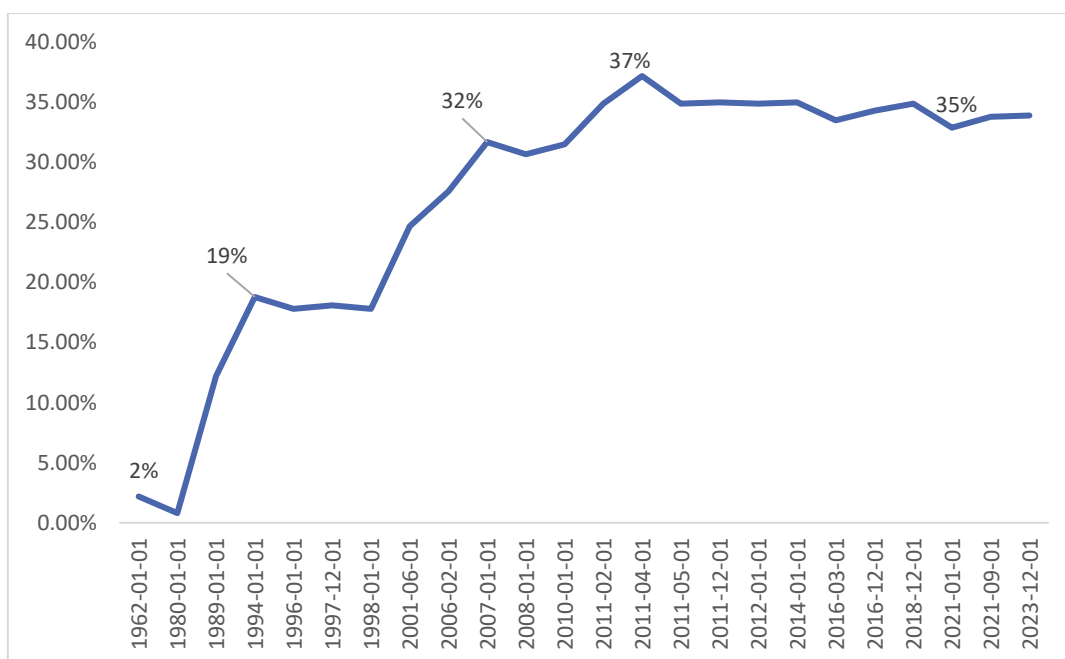
### 3.15.2. Women in Uganda: A Brief Situation Analysis

Over recent years, there has been a notable increase in the representation of women in Uganda’s parliament. We present below the evolution of the women representation based on the data provided by Inter-Parliamentary Union (IPU)<sup>119</sup>:

***Chart 66: Representation of Women in the parliament since 1962***

<sup>119</sup> <https://data.ipu.org/parliament/UG/UG-LC01/>





As of December 2023, women hold approximately 33.9% of the seats in Uganda’s parliament, reflecting a steady increase over the years and a positive trend toward gender balance in legislative bodies. Since the early 2000s, women’s representation in parliament has grown significantly, reaching a peak of 37.2%, with an average of 33.9% since 2007. This highlights Uganda’s commitment to promoting women’s participation in politics.

Uganda compares favourably to neighbouring countries in terms of women’s representation: Kenya (21.8%), South Sudan (28.5%), and the DRC (12.8%). It is also on par with Tanzania’s 36.7%, demonstrating a strong commitment to gender equity. However, Uganda falls short of Rwanda’s exceptional figure of 61.3%.

The Inter-Parliamentary Union (IPU), established in 1889, is the global organization of national parliaments. As one of the oldest international organizations, the IPU promotes cooperation and dialogue among parliaments worldwide, advocating for human rights, gender equality, and the rule of law.

A study titled ‘Women’s Participation in Politics at the Local Government Level in Uganda<sup>120</sup> prepared by the Economic Policy Research Centre (EPRC) with financial support from UN Women, summarizes the representation of men and women in local government. The table below provides details of this representation:

**Table 23: 2019 parish councils’ composition by sex**

Elective position (openly contested seats - Available for both males & females)	Men		Women		Total Valid observations
	Count	%	Count	%	
LCII Chairperson	5,175	93.5%	361	6.5%	5,536
General Secretary	4,714	83.7%	921	16.3%	5,635
Secretary for Finance	1,477	26.5%	4,092	73.5%	5,569
Secretary for Information, Education and Mobilisation	3,979	71.4%	1,597	28.6%	5,576
Secretary for Older Persons	3,902	91.6%	359	8.4%	4,261

<sup>120</sup> [https://africa.unwomen.org/sites/default/files/2022-06/Women%20Participation%20in%20Politics%20at%20the%20LG%20in%20Uganda\\_Occasional%20Paper%2053.pdf](https://africa.unwomen.org/sites/default/files/2022-06/Women%20Participation%20in%20Politics%20at%20the%20LG%20in%20Uganda_Occasional%20Paper%2053.pdf)

Elective position (openly contested seats - Available for both males & females)	Men		Women		Total Valid observations
	Count	%	Count	%	
Secretary for Production and Environmental Protection	3,329	61.0%	2,130	39.0%	5,459
Secretary for PWDS	3,508	82.3%	753	17.7%	4,261
Secretary for Security	5,234	96.0%	217	4.0%	5,451
Secretary for Women Affairs	239	4.7%	4,803	95.3%	5,042
Secretary for Youth	4,202	91.5%	391	8.5%	4,593
Vice Chairperson/Secretary for Children Welfare	4,275	74.9%	1,433	25.1%	5,708
All positions (including reserved seats for women only)	40,034	70.1%	17,057	29.9%	57,091

Local government elections have highlighted that women are significantly underrepresented in local politics. This imbalance gives men an unfair advantage and diminishes women's influence in decision-making. Consequently, issues affecting women may be overlooked in planning and budgeting.

A study published by UN Women, titled 'Why Women Earn Less: Gender Pay Gap and Labour-Market Inequalities in Uganda'<sup>121</sup> explores the gender pay gap and labour market inequalities in Uganda. Below, we present below the main findings and key figures from this study.

Table below presents the employment rate by Gender, by age and occupational level:

**Table 24: Employment rates of men and women, by age and educational level**

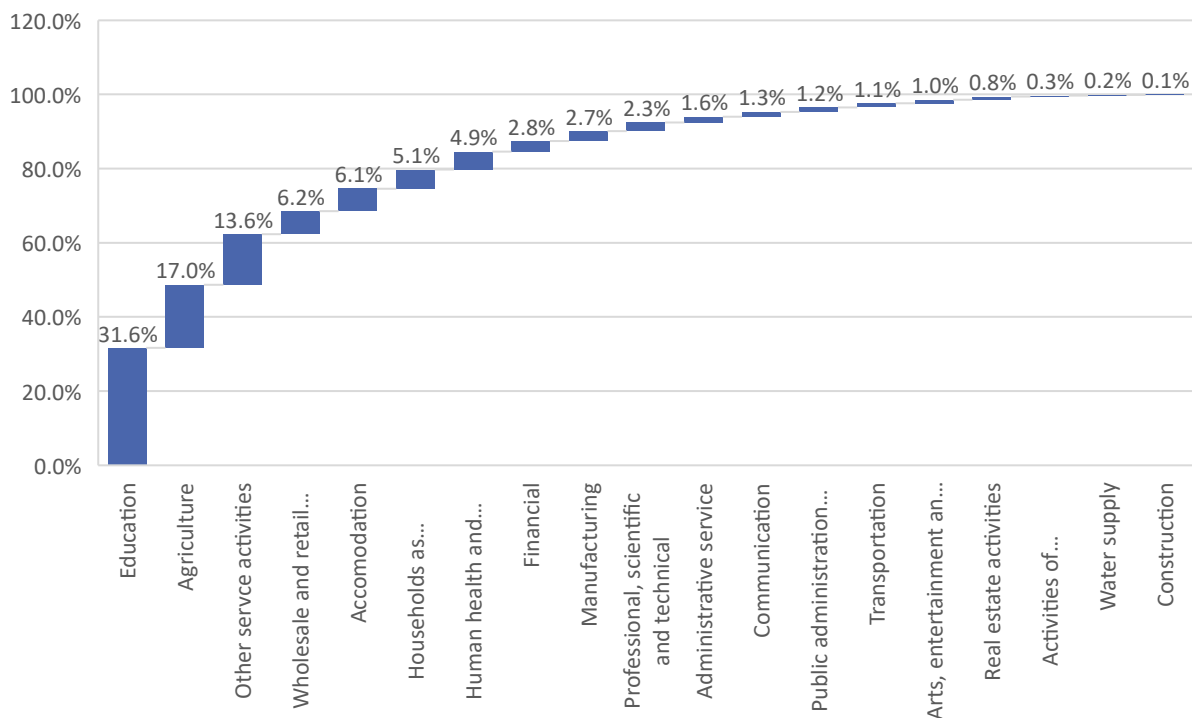
	Men (%)	Women (%)	Gender employment gap (p.p)
Employment Rate	73.6	66.8	-6.8
<b>Age group (years)</b>			
15-24	52	46.3	-5.7
	88.9	78.8	-10.1
50-64	85.3	79.1	-6.2
<b>Educational level</b>			
Primary or less	87.1	79	-8.1
	87.5	71.5	-16.0
Tertiary or more	86.1	70.7	-15.4

The employment rate for women in Uganda is lower than that for men, with a gap of 6.8 percentage points. This disparity persists across all educational levels and age groups, with women consistently having lower employment rates compared to men. Notably, the gender employment gap increases among individuals with higher education. While men's employment rates remain relatively stable regardless of their education level, women's employment rates tend to decline as their educational attainment increases.

The figure below presents the employment rates of women by sector. The main sectors employing women are Education (31.6%), Agriculture (17%), and Other Services Activities (13.6%). Together, these three sectors account for 62.3% of the total employment of women.

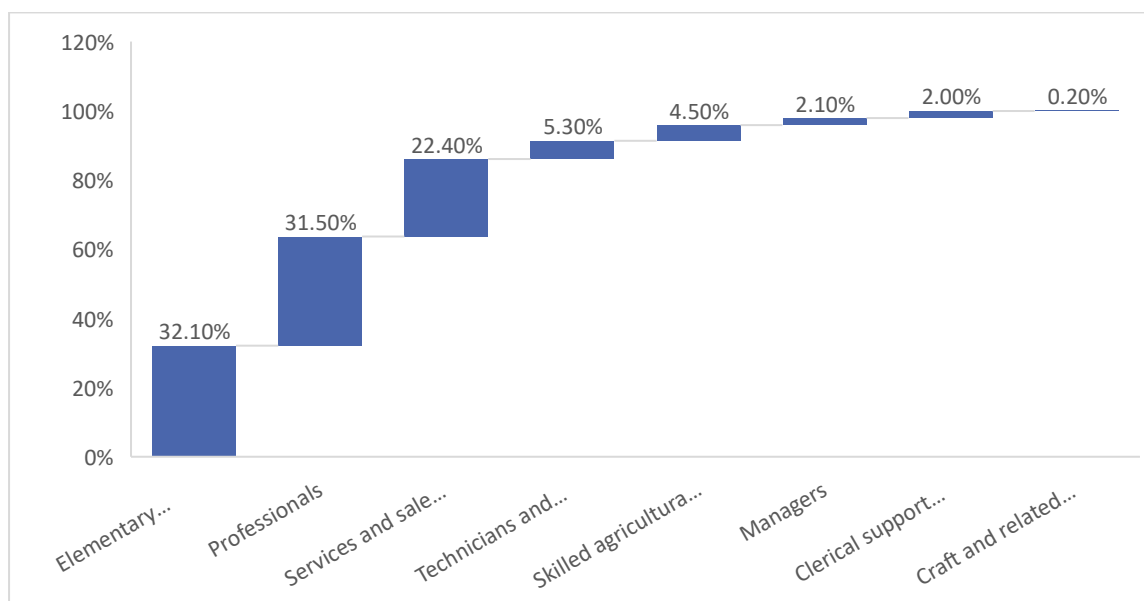
**Chart 67: Women's share of wage employment by sector, as a percentage of women's total employment**

<sup>121</sup> [https://africa.unwomen.org/sites/default/files/2024-03/report-gender\\_pay\\_gap\\_and\\_labour\\_market\\_inequalities\\_in\\_uganda.pdf](https://africa.unwomen.org/sites/default/files/2024-03/report-gender_pay_gap_and_labour_market_inequalities_in_uganda.pdf)



The figure below presents the Women’s employment by occupation. Elementary occupation (32.1%) represents the largest occupation category for Women, followed by Professionals (31.5%) and Services and sales workers (22.4%). Together, these three occupational level for 86.0% of the total employment of women. The Women’s Managers occupational level represent 2.1%, slightly less than men’s rate (2.4%).

**Chart 68: Women’s share of employment by occupation, as a percentage of women’s total employment**



We present below the main recommendation of the UN Women Study:

- closing the gender pay gap and tackling other labour-market inequalities are crucial for enhancing women’s socioeconomic status and achieving social justice. These issues are

- complex and influenced by factors like job segregation, educational differences, care responsibilities, discrimination, and societal norms. To address them effectively, a broad and inclusive approach involving governments, employers, civil society, and individuals is needed;
- the Ugandan Government could enhance existing laws to ensure equal pay for equal work by enforcing measures like recruitment transparency, banning collection of personal information (e.g., marital status), prohibiting gender-based pay discrimination, and making pay scales public. Employers should also improve transparency by clearly defining and communicating salary ranges and benefits. Additionally, accessible and responsive complaint mechanisms should be established for reporting legal violations and discrimination;
  - addressing sectoral and occupational segregation in Uganda requires a broad approach to encourage women's participation in fields where they are underrepresented. This can be achieved through targeted recruitment, training programs, addressing discriminatory practices, and improving workplace safety in traditionally male-dominated sectors. Additionally, supporting women's reintegration into the labour force after absences, such as maternity leave, through training, upskilling, and continuing education can help reduce segregation and minimize the negative impact of career breaks; and
  - Achieving gender pay equality and addressing labour-market inequalities require a comprehensive approach involving multiple stakeholders. Collecting better and more frequent data on pay distribution will help understand and address the gender pay gap. Public policies should focus on improving educational opportunities for women, encouraging their participation in high-paying and male-dominated sectors, supporting their return to the workforce after breaks, and strengthening social protection systems. Addressing the unexplained part of the gender pay gap involves regulating the private sector to ensure equal pay and opportunities, and challenging gendered cultural norms. Additionally, recognizing and reducing women's unpaid care work will support these efforts, ultimately promoting socioeconomic advancement and sustainable growth in Uganda.

Over the past two decades, Uganda has made significant progress in the advancement of gender equality and empowerment of women in political, economic, and social spheres. This is evidenced by among others:

- 1) The recognition of the rights of women in the Uganda Constitution including the guarantee of equality. It outlaws' discrimination and obliges the State to take affirmative action in favour of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom in order to redress the imbalances which exist against them.
- 2) Various laws have been passed which promote and protect the rights of women, including the Land Act, the Domestic Violence Act, the Anti-Trafficking Act and the Employment Act.
- 3) Affirmative action in politics has enabled women to participate in governance and decision making both at national and local government levels with 368 men and 188, so women are represented at a level of 33.81% at parliamentary level.<sup>122</sup>
- 4) On 11<sup>th</sup> May 2023, the Women in Energy and Extractives Network (WEEN) was launched and is a platform that supports gender integration in the operations of the Energy and Extractive Industry.
- 5) It is also important to recognise that individual institutions have their own groups which support responsibly.

A recent report by the World Bank estimates that companies in extractive industries rarely employ women at a rate higher than ten (10) percent, and many at less than five (5) percent. In terms of employment in Uganda's extractive sector, women represent 11% of the workforce as detailed in Section 4.2.4 of this report and summarised below:

<sup>122</sup> [https://data.ipu.org/node/180/data-on-women?chamber\\_id=13479](https://data.ipu.org/node/180/data-on-women?chamber_id=13479)

**Table 25: Summary of Gender parity in the extractive sector**

Description	Male		Female		Total
	Male	%	Female	%	
Mining sector	3,795	90%	408	10%	4,203
Oil & Gas sector	173	65%	95	35%	268
<b>Total</b>	<b>3,968</b>	<b>89%</b>	<b>503</b>	<b>11%</b>	<b>4,471</b>

Source: Extractive Companies in the reconciliation scope

Despite the progress in promoting gender equality, gender gaps still exist which need to be addressed in the energy and extractive industry. Gender inequality in access, control and ownership of productive resources is of varying degrees in the different regions of the country. In addition to regional disparities, there is also disparity between rural and urban income levels. Gender disparities exist due to high poverty levels, low literacy rates, negative cultural practices, and institutional weaknesses. Gender inequalities in resources, responsibilities, and entitlements as well as social vulnerabilities have constrained the development process. Gender based inequality limits economic growth and exacerbates poverty.

Women are an essential part of artisanal mining, taking on roles from panning and processing, to trading goods and services. They rely on the income from this informal mining economy to support their households and dependents. Yet, at the most basic level, women’s diverse and active participation in the artisanal sector, and the gendered experience of artisanal mining, is often ignored<sup>123</sup>. An array of norms and taboos limit women’s participation in various aspects of ASM. These range from their presumed weakness to issues of immodesty, to taboos against women entering shafts or pits. The work possibilities for women were strongly shaped by family and community pressures concerning their gendered ‘duties’. While women earn less overall than men at ASM sites, there were noteworthy successes: women who managed to accumulate capital to invest in diversifying their sources of income.<sup>124</sup>

Natural resource related development projects that change patterns of use of land, water, and other natural resources have significant effects on women. Over the last 5 years, different resettlement exercises have been undertaken and have resulted in losses incurred by both men and women, each affected differently. Resettlement losses arise due to land acquisition, through expropriation, and use of “eminent domain” or other regulatory measures to obtain land and assets. This may result in loss of livelihoods and resources and breakdown of community networks and social services. Loss of resources for subsistence and income may lead to hardship, social tensions, and impoverishment. The affected persons have no option but to rebuild their lives, incomes, and asset base.

The challenges and constraints that women face have been continuously highlighted in the different forums and as a result the Government and Industry are being more intentional in developing and implementing initiatives that alleviate the impact of such constraints. Some of the interventions that have been introduced include.

- Development of a Gender Strategy for the Energy, Mineral and Petroleum Development programmes
- Gender-based budgeting and planning

<sup>123</sup> <https://impacttransform.org/wp-content/uploads/2017/10/women-in-artisanal-and-small-scale-mining-uganda.pdf>

<sup>124</sup> <https://idl-bnc-idrc.dspacedirect.org/bitstream/handle/10625/56530/IDL-56530.pdf>

- Women platforms that strengthen and empower women in areas of leadership, business and capacity development

This process of economic and social dislocation could, and often does, exacerbate existing gender disparities and inequalities. In many societies, women do not enjoy land and property rights, have lower levels of education than men do, work in the informal sector, experience restricted mobility, and carry responsibilities for meeting basic needs such as water, fuel, and fodder. Hence, economic and social disruption may result in greater hardships for women than for men. In all situations of change, affected persons—individually and as a community—are differentially impacted.

Gender issues in extractive industries cannot be adequately addressed unless rights and equity concerns are identified and tackled. Through the MSG, the country should be aware of the particular discrimination and vulnerability that women face, which could be aggravated during oil, gas and mining operations, if not addressed.

# **4. EXTRACTIVE SECTOR IN FIGURES**

We summarise in the below table the figures related requirements for the 2021/22 UGEITI report:

Table 26: Contextual information

Non-revenue information	requirement Ref	Extractive companies	Government Agencies
Production data	3.2	✓	✓
Export data	3.3	✓	✓
Comprehensive disclosure of taxes and revenues	4.1	✓	✓
Sale of the state's share of production or other revenues collected in kind	4.2		✓
Transactions related to state owned enterprises	4.5	✓	✓
Subnational payments	4.6	✓	✓
Level of disaggregation	4.7	✓	✓
Revenue management and distribution	5.1		✓
Subnational transfers	5.2		✓
Additional information on revenue management and expenditures	5.3		✓
Social expenditures and environmental payments	6.1	✓	✓
Quasi fiscal expenditures	6.2		✓
Contribution of the extractive sector to the economy	6.3		✓

## 4.1. Production and exports data in the extractive sector

### 4.1.1. Oil and Gas' production and export data

During the fiscal year 2021-22, the oil and gas sector remained in the exploration and pre-production stage. The Directorate of Petroleum and the Petroleum Authority of Uganda (PAU) confirmed that there was no production or export of oil and gas during this period.

### 4.1.2. Minerals' production and export data

#### a) Production

#### Production variance for the last three years

Based on the data provided by the DGSM, the production volumes and values of products for the last three years are summarized as follows:

Table 27: Production variance for the last three years in UGX

Mineral	2019/20 Value of the production	2020/21 Value of the production	2021/22 Value (*) of the production	Variation (2019/20)-(2021/22) (2020/21)-(2021/22)	
Limestone	106,744,663,000	-	93,343,667,050	-13%	100%
Iron Ore	-	4,232,000,000	72,828,561,355	100%	1621%
Pozzolana	23,389,575,000	-	17,752,573,840	-24%	100%
Wolfram	2,200,491,000	-	6,820,192,964	210%	100%
Gold	1,847,073,000	196,000,000	3,428,090,368	86%	1649%
Kaolin	-	-	3,301,084,715	100%	100%
Syenitic Aggregate	-	-	2,483,940,425	100%	100%
Volcanic Ash	-	-	1,814,098,860	100%	100%
Marble	-	12,293,000,000	89,539,200	100%	-99%
Feldspar	-	-	24,291,600	100%	100%
Granite	-	-	12,144,000	100%	100%
Diatomite	-	-	7,595,000	100%	100%
Ermiculite	6,597,763,000	-	-	-100%	-100%
Other	653,923,000	926,000,000	-	-100%	-100%
<b>Total</b>	<b>141,433,488,000</b>	<b>17,647,000,000</b>	<b>201,905,779,377</b>	<b>43%</b>	<b>1044%</b>

(\*) The quantities were valued based on the unit prices provided in the DGSM FY2021/22 Performance Report

The production value increased by 1,044% compared to the previous period of 2020-21. This significant increase could be explained by the lift of most of the restrictions (i.e. curfew, lockdown) that were imposed by the government during the year 2020 and beginning of 2021 to limit the spread of COVID-19.



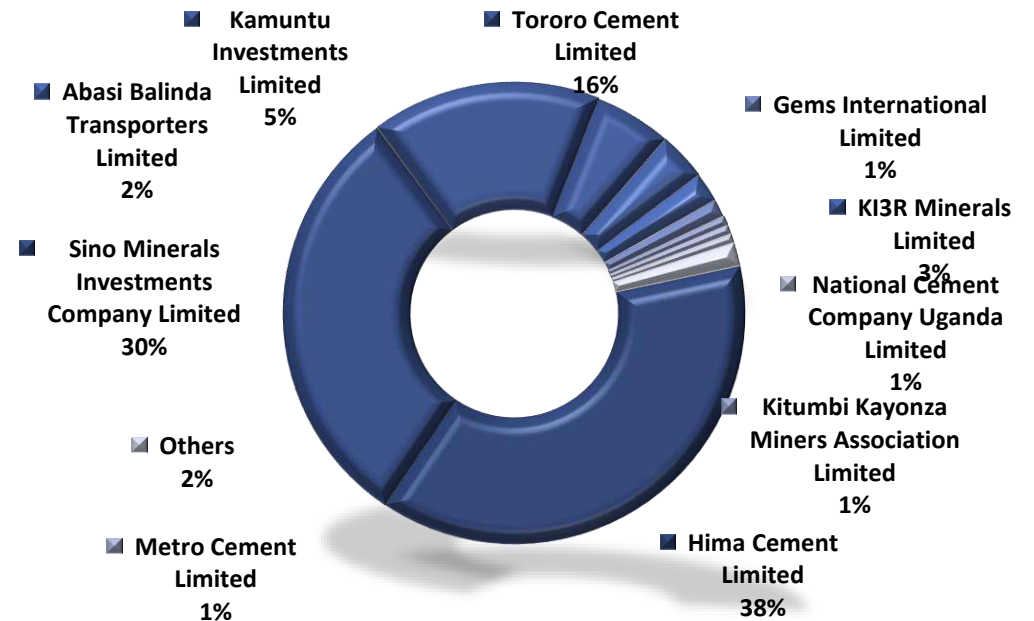
**Production by company**

An analysis of the production quantities by extractive company reported by DGSM reveals that three companies account for 84% of the total production value, as outlined below:

**Table 28: Production data by company for FY 2021-22**

Company	Value in UGX	%
Hima Cement Limited	76,309,600,483	38%
Sino Minerals Investments Company Limited	61,428,070,000	30%
Tororo Cement Limited	32,497,832,864	16%
Kamuntu Investments Limited	10,842,054,355	5%
KI3R Minerals Limited	6,815,554,575	3%
Abasi Balinda Transporters Limited	4,221,998,994	2%
Gems International Limited	2,538,229,839	1%
Kitumbi Kayonza Miners Association Limited	1,379,817,665	1%
Metro Cement Limited	1,306,305,220	1%
National Cement Company Uganda Limited	1,275,696,800	1%
Others	3,290,618,582	2%
<b>Total</b>	<b>201,905,779,377</b>	<b>100%</b>

**Chart 69: Contribution to mining production by mineral product in FY 20-21**



**Production by company**

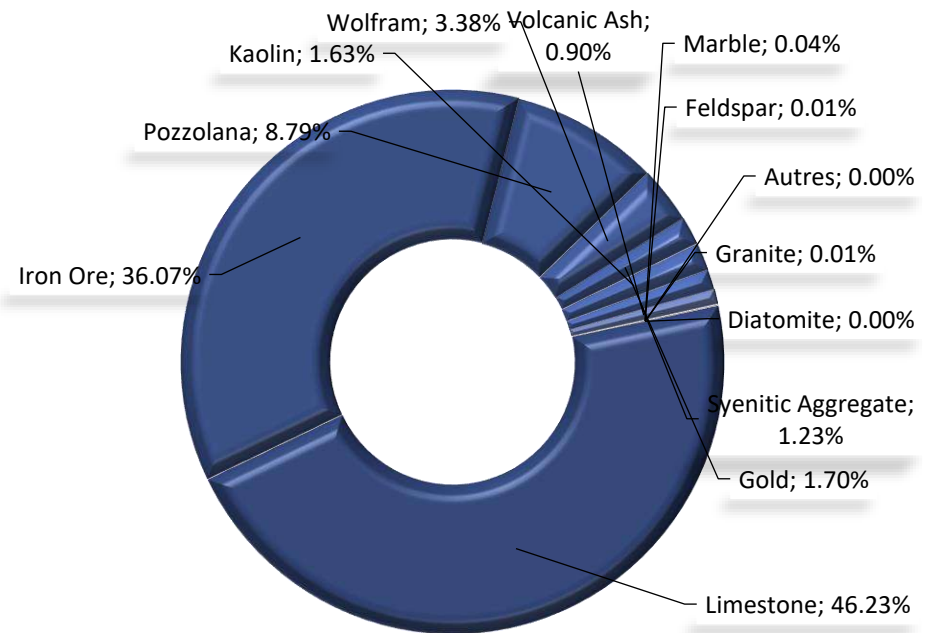
The analysis of the production quantities by mineral, reported by DGSM, shows that Limestone and Iron Ore accounted for 82.3% of the total mineral production value for the fiscal year 2021-22. The accompanying figure further illustrates the proportional contribution of each mineral product to the overall mining production value, as outlined below:

**Table 29: Production data of minerals extracted for FY 2021-22**

mineral	Quantity (Kgs)	Value of the production (in UGX)	%
Limestone	765,112,025	93,343,667,050	46.23%
Iron Ore	130,415,000	72,828,561,355	36.07%
Pozzolana	833,845,648	17,752,573,840	8.79%
Wolfram	94,840	6,820,192,964	3.38%
Gold	15	3,428,090,368	1.70%
Kaolin	6,522,800	3,301,084,715	1.63%
Syenitic Aggregate	81,201,060	2,483,940,425	1.23%
Volcanic Ash	86,385,660	1,814,098,860	0.90%
Marble	5,596,200	89,539,200	0.04%
Feldspar	130,600	24,291,600	0.01%
Granite	240,000	12,144,000	0.01%
Diatomite	245,000	7,595,000	0.00%
Autres	333,326	0	0.00%
<b>Total</b>		<b>201,905,779,377</b>	<b>100.00%</b>

Source: Directorate of Geological Survey and Mines (DGSM).

**Chart 70: Contribution to mining production by mineral product in FY 21-22**



**Production reconciliation**

The tables below provide a summary of the differences between the quantities reported by extractive companies and those reported by the DGSM as follows:

Table 30: Production reconciliation

Company	Type	Company	DGSM	Difference	
		Qty in Tons	Qty in Tons	Qty in Tons	Value in million UGX
Hima Cement Limited	Limestone	-	593,396	(593,396)	(72,394)
	Pozzolana	-	32,421	(32,421)	(690)
Sino Minerals Investments Company Limited	Iron Ore	110,000	110,000	-	-
Tororo Cement Limited	Limestone	-	171,614	(171,614)	(20,937)
	Pozzolana	-	426,350	(426,350)	(9,077)
	Syenitic Aggregate	-	81,201	(81,201)	(2,484)
Namekara Mining Company Limited	Vermiculite	25,002	-	25,002	25,960,390
Kampala Cement Company Ltd	Pozzolana	122,089	25,047	97,042	2,066
<b>Total</b>					<b>25,856,874</b>

**b) Exports**

**Export by mineral**

In accordance with the presidential guidance on minerals date 24 November 2011 as presented in annex 11 of 2020-2021 report, it was deemed criminal to export minerals as unprocessed minerals.

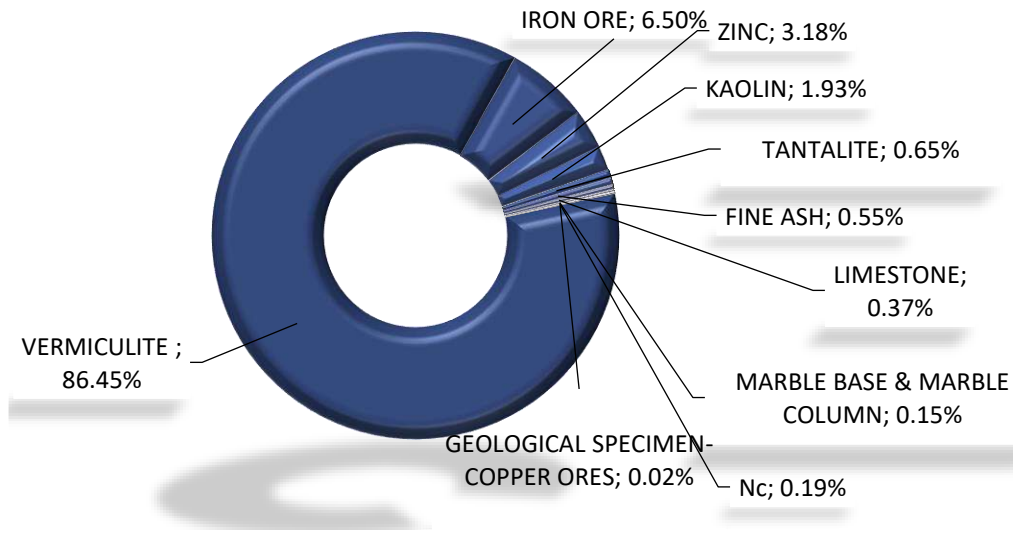
As per URA declaration of minerals export, some companies were authorised to proceed with exportation. During 2021-2022 the value of mineral exported amounted to 14,139,268,012 UGX, as detailed in the below table:

**Table 31: Exportation of minerals data for FY 2021-22**

Mineral Type	Quantity (Kg)	Value (in UGX)	Contribution %
VERMICULITE	16,049,320	12,223,003,492	86.45%
IRON ORE	112,823,600	919,631,199	6.50%
ZINC	247,576	449,455,615	3.18%
KAOLIN	406,050	273,406,953	1.93%
TANTALITE	51,640	91,991,754	0.65%
FINE ASH	1,111,000	78,393,247	0.55%
LIMESTONE	41,150	51,887,709	0.37%
MARBLE BASE & MARBLE COLUMN	26,760	20,790,290	0.15%
GEOLOGICAL SPECIMEN-COPPER ORES	25,000	3,482,256	0.02%
Nc	76,000	27,225,497	0.19%
<b>Total</b>	<b>130,858,096</b>	<b>14,139,268,012</b>	<b>100%</b>

Source: URA

**Chart 71: Contribution by mining exports in FY 21-22**



The analysis of the exported quantities by mineral, reported by URA, shows that Vermiculite and Iron Ore accounted for 93% of the total mineral exports value for the fiscal year 2021-22.

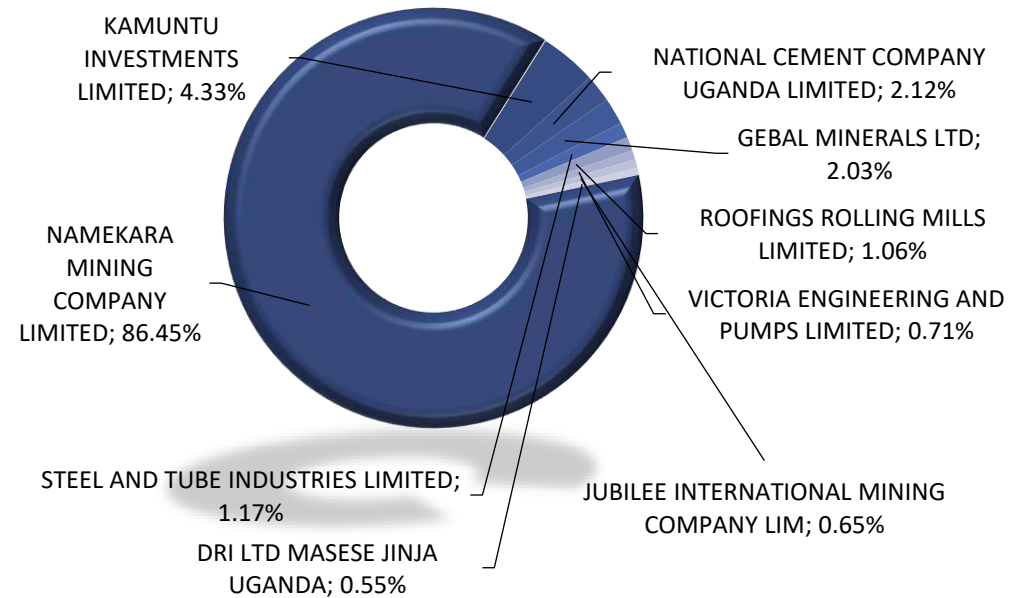
**Export by company**

Based on the data provided by the URA, the export values of mining products for by company summarized as follows:

**Table 32: Exportation of minerals by company for FY 2021-22**

Company	Total value (in UGX)	Contribution %
NAMEKARA MINING COMPANY LIMITED	12,223,003,492	86.45%
KAMUNTU INVESTMENTS LIMITED	611,583,556	4.33%
NATIONAL CEMENT COMPANY UGANDA LIMITED	299,355,055	2.12%
GEBAL MINERALS LTD	286,974,383	2.03%
STEEL AND TUBE INDUSTRIES LIMITED	165,870,478	1.17%
ROOFINGS ROLLING MILLS LIMITED	150,577,414	1.06%
VICTORIA ENGINEERING AND PUMPS LIMITED	99,700,423	0.71%
Others	302,203,211	2.14%
<b>Total</b>	<b>14,139,268,012</b>	<b>100.00%</b>

**Chart 72: Contribution by exporting company in FY 21-22**



The data of the exported quantities by company as reported by URA, indicates that NAMEKARA MINING COMPANY LIMITED and KAMUNTU INVESTMENTS LIMITED accounted for 91% of the total mineral exports value for the fiscal year 2021-22.

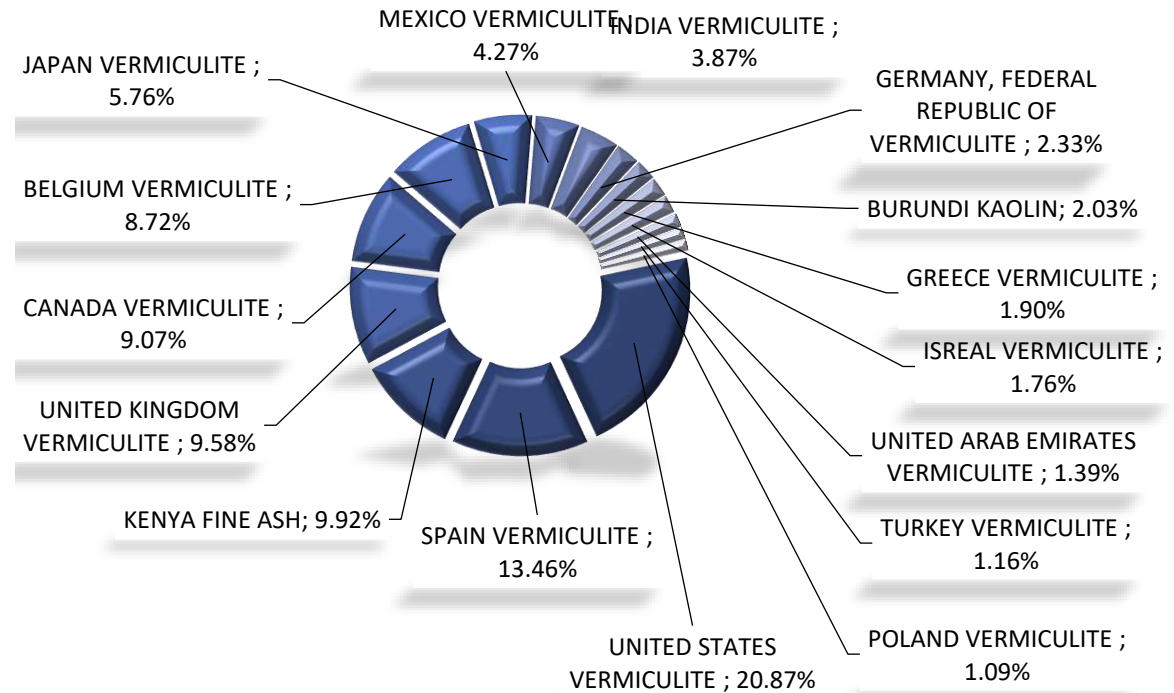
**Export by destination country**

Based on the data provided by the URA, the export values of mining products for by country destination are summarized as follows:

Table 33: Exportation of minerals by destination for FY 2021-22

Destination	Total value (in UGX)	Contribution %
United States	2,950,169,001	20.87%
Spain	1,903,458,564	13.46%
Kenya	1,402,908,243	9.92%
United Kingdom	1,354,220,136	9.58%
Canada	1,282,764,279	9.07%
Belgium	1,232,813,832	8.72%
Japan	814,745,769	5.76%
Mexico	604,354,057	4.27%
India	546,534,632	3.87%
Germany	329,606,947	2.33%
Burundi	287,358,448	2.03%
Greece	268,119,761	1.90%
Israel	249,468,707	1.76%
United Arab Emirates	196,049,908	1.39%
Turkey	163,661,090	1.16%
Poland	154,715,264	1.09%
CHINA	116,264,300	0.82%
Others	282,055,074	1.99%
<b>Total</b>	<b>14,139,268,012</b>	<b>100%</b>

Chart 73: Contribution by destination country in FY 21-22



The data on exported minerals by country of destination, as reported by URA, indicates that the United States ranks first with 20.87% of total exports, followed by Spain, Kenya, the United Kingdom, and Canada, accounting for 13.46%, 9.92%, 9.58%, and 9.07%, respectively.

### Import/Export of Gold

We have also received details of mining exports in FY 2021-22 from the URA. the table below presents the analysis of import and export of gold:

**Table 34: analysis of Import/Export of Gold**

TAXPAYER NAME	IMPORT 2021-2022		EXPORT 2021-2022		Variance (Imports - Exports)	
	QTY (KG)	VALUE UGX	IN QTY (KG)	VALUE IN UGX	QTY (KG)	VALUE IN UGX
AFRICAN GOLD REFINERY LIMITED	0	0	2,421	577,870,111,822	-2,421	-577,870,111,822
AURNISH TRADING LTD	0	0	3,636	757,681,569,336	-3,636	-757,681,569,336
BULLION REFINERY LIMITED	0	0	11,080	2,333,577,024,029	-11,080	-2,333,577,024,029
METAL TESTING AND SMELTING CO. LTD	0	0	10,044	1,907,947,416,082	-10,044	-1,907,947,416,082
SIMBA GOLD REFINERY LIMITED	0	0	2,836	651,212,286,501	-2,836	-651,212,286,501
THABA	7,202	1,385,263,351	627	130,890,811,780	6,575	-129,505,548,429
<b>Total export of the mining sector</b>	<b>7,202</b>	<b>1,385,263,351</b>	<b>30,644</b>	<b>6,359,179,219,550</b>	<b>-23,442</b>	<b>-6,357,793,956,199</b>

Source: Uganda Revenue Authority (URA)

As shown above, the total exports of gold are much higher than the imports. We notice a significant gap between the recorded imports and exports. The domestic production of gold is not sufficient to account for this discrepancy.

Upon further investigation and discussions with the URA, we understand that some imports are not being captured accurately by their system. This issue appears to contribute to the gap observed in the data. Addressing this discrepancy is crucial for a more accurate representation of gold trade statistics.

## 4.2. The contribution of the extractive sector to the economy

### 4.2.1. Extractive sector contribution to GDP

#### Mining sector

According to macro-economic data received from the Uganda Bureau of Statistics (UBOS), the mining and quarrying sector accounted for UGX 2,327.09 billion in the FY2021-22 which represent 1.43% of the national GDP on current basic prices, including 0.53% from formal sector activity and 0.90% related to informal sector activities. The contribution of the mining and quarrying sector to GDP has decreased compared to the prior year contribution (1.89%) and is presented in the table below.

**Table 35: Contribution of the mining sector to the GDP at current prices**

Description / Period	2021/22	2020/21	2019/20	2021/22 Vs. 2020/21		2020/21 Vs. 2019/20	
				Variance	Variance %	Variance	Variance %
Total Current GDP (in billion UGX)							
GDP Mining & quarrying	2,327.09	2,796.17	2,266.31	-469.08	-16.78%	360.29	15.90%
Formal mining & quarrying	857.39	622.27	638.40	235.12	37.78%	376.79	23.15%
Informal mining & quarrying	1,469.70	2,173.90	1,627.91	-704.20	-32.39%	-16.5	-2.58%
GDP at Current Price	162,749.95	148,310.25	139,689.05	14,439.70	9.74%	8,273.25	5.92%
Contribution to GDP (%)							
GDP Mining & quarrying	1.43%	1.89%	1.62%	-	-0.46%	-	0.26%
Formal mining & quarrying	0.53%	0.42%	0.46%	-	0.11%	-	-0.04%
Informal mining & quarrying	0.90%	1.47%	1.17%	-	-0.56%	-	0.30%

Source: Uganda Bureau of Statistics (UBOS)<sup>125</sup>.

#### Oil and gas sector

The oil and gas sector were still at the exploration and pre-production stage during the FY 2021-22 and therefore, there was no significant contribution of the oil and gas sector to the GDP. The government, in collaboration with international oil companies, has targeted 2025 as the commencement of oil production.

### 4.2.2. Extractive sector contribution to the State revenue

The contribution of the extractive sector to government revenues during the FY 2021-22 was as follows:

**Table 36: Contribution of the extractive sector to the Government revenues during the FY 2021-22**

Description	Amount in UGX billion	Contribution in %
Oil & Gas revenues	160.911	0.74%
Mining & Quarrying revenues	250.481	1.15%
Extractive sector revenues <sup>126</sup>	411.379	1.88%
Total Government Revenues <sup>127</sup>	21,830.33	100%

<sup>125</sup> [https://www.ubos.org/wp-content/uploads/statistics/AGDP-Publication-Tables\\_June-Release-2023\\_24.xls](https://www.ubos.org/wp-content/uploads/statistics/AGDP-Publication-Tables_June-Release-2023_24.xls)

<sup>126</sup> Total receipts for the FY 2021-22 collected from different government agencies during the reconciliation phase.

<sup>127</sup> Parliament of Uganda, report of the Committee on National Economy on the performance of the economy as at June, 2022, <https://parliamentwatch.ug/wp-content/uploads/2022/08/Report-on-the-Performance-of-the-Economy-as-at-June-2022.pdf>



### 4.2.3. Extractive sector contribution to the State exports

#### Mining sector

Based on the information received from the Directorate of Geological Survey and Mines (DGSM), the exports of the mining sector during the FY 2021-22 amounted to UGX 2,034.68million and constituted 0.011% of total exports of the country as detailed in the table below:

**Table 37: Contribution of the mining sector to the State exports for FY 2021-22**

Mineral	Value (million UGX)	Value (million USD) <sup>128</sup>
<i>Iron ore (unrefined mineral)</i>	18,494.91	4.93
<b>Total export out of the mining sector<sup>129</sup></b>	<b>18,494.91</b>	<b>4.93</b>
<b>Total export of Uganda<sup>130</sup></b>	<b>13,704,335.2</b>	<b>3,836.6</b>
<b>Contribution to total exports</b>	<b>0.13%</b>	<b>0.13%</b>

#### Oil and gas sector

The oil and gas sector were still at the exploration and pre-production stage during the FY 2021-22 and, therefore, there is no contribution of the oil and gas sector to the total exports of the country.

### 4.2.4. Extractive sector contribution to employment

According to the last UBOS Labour Force Survey (ALFS)2021<sup>131</sup>, the total population of Uganda is estimated at about 43 million people. A total of 20.5 million people were working in 2021 of which 51% were own-use production workers and 49% employment.

Based on the information received from different reporting entities during the reconciliation phase, the employment in the extractive sector represents 0.007%of the working population in Uganda for FY 2021-22:

**Table 38: Extractive sector contribution to employment in for FY 2021-22**

Description	Total Employment	Contribution in %
<i>Mining sector<sup>132</sup></i>	3587	0.02%
<i>Oil &amp; Gas sector<sup>133</sup></i>	3,265	0.01%
<b>Extractive sector working population</b>	<b>6,852</b>	<b>0.03%</b>
<b>Total working population<sup>134</sup></b>	<b>20,484,742</b>	<b>0.03%</b>

<sup>128</sup>Average exchange rate for FY 2021-22 is 3,752 according to Ministry of Finance, planning and Economic Development Macroeconomic & Fiscal performance report Annual report 2021-22.

<sup>129</sup> Annual report of the MEMD, for FY 2021-22 received from the Directorate of Geological Survey and Mines (DGSM).

<sup>130</sup> MACROECONOMIC & FISCAL PERFORMANCE REPORT FINANCIAL YEAR 2021/22 <https://mepd.finance.go.ug/reports.html>, Ministry of Finance, Planning and Economic Development, average exchange rate \$3,572

<sup>131</sup>[https://www.ubos.org/wp-content/uploads/publications/11\\_2022NLFS\\_2021\\_main\\_report.pdf](https://www.ubos.org/wp-content/uploads/publications/11_2022NLFS_2021_main_report.pdf)

<sup>132</sup> Employment data for FY 2021-22 received from mining companies included in the reconciliation scope.

<sup>133</sup> Employment data of the oil and gas sector received from PAU.

<sup>134</sup>UBOS Annual Labour Force Survey (ALFS)2021.

The detailed information on direct employment in mining, oil and gas sectors collected from different reporting entities are as follows:

### Mining sector

NSSF reported data on direct employment as follows:

**Table 39: Direct employment in the mining sector reported by NSSF**

Employer	Nationality Breakdown			Gender Breakdown		Total
	Foreigner	Ugandan	Not Available	Female	Male	
African Panther Resources 'u' Ltd	-	3	-	1	2	3
Alexis Engineering Company Ltd	-	1	-	-	1	1
Auc Mining (u) Ltd	-	3	-	-	3	3
Biofertilizer Africa Ltd	-	2	-	1	1	2
Bresun Enterprises (u) Limited	-	1	-	-	1	1
Busia Sugar & Allied Ltd	-	11	-	1	10	11
Delta Refractories Ltd	6	25	-	4	27	31
Global Orex Investments Smc Limited	-	14	-	3	11	14
Guangzhou Dongsong Energy Group (u) Co L	1	11	-	2	10	12
Hima Cement Limited	3	298	-	57	244	301
Huahui International Group Company Limit	4	90	-	10	84	94
International University of East Africa	6	146	-	54	98	152
Inventive Capacity Consults Limited	-	1	-	-	1	1
Kakiri Stone Quarry Limited	-	7	-	2	5	7
Kilembe Mines Ltd.	-	62	-	9	53	62
Megha Stone Quarry Namubiru Ltd	-	24	-	2	22	24
Mortada Transporters	-	5	1	-	6	6
Mota-Engil Engenharia E Construcao Afric	44	1,193	16	162	1,091	1,253
MPOWER STEEL COMPANY LIMITED	1	8	-	-	9	9
Mukoni Farmers Ltd	-	43	-	10	33	43
Mulago Hill Diagnostics Ltd	-	2	-	-	2	2
National Cement Company Uganda Ltd	27	78	2	8	99	107
OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO LIMITED	1	4	-	1	4	5
Q3 Holdings Limited	-	27	-	3	24	27
Redsun International Company Limited	-	9	-	-	9	9
Rwenzori Rare Metals Limited	1	12	-	4	9	13
Samta Mines & Minerals (u) Limited	6	52	1	16	43	59
Sino Minerals Investments Company Limited	5	79	-	10	74	84
Sipa Exploration Uganda Limited	-	6	-	-	6	6
Standby Security (u) Ltd	-	22	-	1	21	22
Sunbelt Mining Group Ltd	1	31	-	-	32	32
Tororo Cement Ind.	63	206	-	18	251	269
Uganda Development Corporation	-	53	-	31	22	53
Victoria Enviros Consults Ltd	-	1	-	-	1	1
Virat Alloys Ltd	6	17	4	6	21	27
WYNSTOCK (U) LIMITED	-	3	-	1	2	3
<b>Total</b>	<b>175</b>	<b>2,550</b>	<b>24</b>	<b>417</b>	<b>2,332</b>	<b>2,749</b>

Source: NSSF

Companies included in the reconciliation scope also reported data on direct employment as detailed in Annex 14.

The analysis of the declared monthly salaries by NSSF for the mining companies is presented below:

**Table 40: Pay gap analysis**

Gender	Number	Average Monthly Salary
Female	417	2,944,514
Male	2,319	2,507,380

Source: NSSF

The average monthly salary of females is 17% higher than that of males. Information about occupational levels was not available alongside the received data; further investigation and documents are required for a detailed analysis. However, the following points could explain the pay gap:

- Women represents only 15% of the total of employees in the mining sector. This could create a situation where the average salary for women is higher because they are overrepresented in better-paying roles;
- Women in the mining sector might be more likely to occupy higher-paying roles or management positions compared to men. If women are in administrative, technical, or specialized roles that offer higher salaries, this could explain the difference; and
- Women in the mining sector may have higher levels of education or specific technical skills that qualify them for better-paying jobs. For example, if women are more likely to have degrees in mining engineering or geology, they might be earning higher salaries than men in less specialized positions.

### Artisanal and Small-Scale Mining (ASM)

Artisanal and small-scale mining provides an important source of labour intensive, non- agricultural rural and peri-urban work for more than 190,000 Ugandans, almost 50% of which are women. Unlike large scale mining, such as that undertaken at the Kilembe mines until the late 1970's, most ASMs in Uganda is highly manual, somewhat disorganised and largely unlicensed. Despite the rudimentary methods used, more than 90% of most mineral production in Uganda is attributed to ASM and, when indirect labour, induced labour and Ugandan dependency rations are considered, an estimated 4.2 million Ugandans directly rely on the ASM subsector.<sup>135</sup>

### Oil and gas sector

PAU reported data on direct employment as follows:

**Table 41: Direct employment in the oil and gas sector reported by PAU**

Period	Nationality Breakdown		Gender Breakdown		Total
	Foreigner	Ugandan	Female	Male	
Year 2021	80	218	79	219	298
Year 2022	357	5,875	1,051	5,181	6,232
<b>Average</b>	<b>219</b>	<b>3,047</b>	<b>565</b>	<b>2,700</b>	<b>3,265</b>

Source: PAU

Oil and gas companies included in the reconciliation scope reported data on direct employment as detailed in Annex 14.

<sup>135</sup> [https://delvedatabase.org/uploads/resources/MEMD-2009-National-ASM-Strategy-Uganda\\_Hinton.pdf](https://delvedatabase.org/uploads/resources/MEMD-2009-National-ASM-Strategy-Uganda_Hinton.pdf).

### 4.3. Level of disaggregation

The MSG agreed to:

- Ensure comprehensive disaggregation of EITI data by project, company, and government entity, reflecting all relevant revenue streams.
- Encourage companies to disclose payments at the entity level where necessary, to enhance transparency and accountability.
- Establish clear guidelines for reporting to ensure consistency across projects and entities within the extractive sector.

To this end, the MSG adopted the normative definition of 'project' in Uganda's oil and gas sector on its 13<sup>th</sup> meeting as follows: "the operational activities that are governed by a single agreement and form the basis for payment liabilities with government. Where agreement is the Production Sharing Agreement (PSA) or Exploration License." All Payment streams specific to the oil gas and sector (non-tax revenues) detailed in Section 3.2.1.(D) of this report are levied at project level.

For the mining sector, the definition was as follows: "as the operational activities that are governed by a single License and form the basis for payment liabilities with government." All Payment streams specific to the mining sector (Non-Tax revenues) detailed in Section 3.2.2.(d) of this report are levied at project level.

## 4.4. Analysis of reported data

### 4.4.1. Analysis of total extractive revenues

Total extractive revenues are made up of the reconciled revenues after adjustments, unilateral disclosure of payments by extractive entities and unilateral disclosure of revenues by Government Agencies as set out in the table below.

Table 42: Summary of revenues variance for the last three periods

Government Agency	2019/20 (a)	2020/21 (b)	2021/22 (c)	Variation	
				(c) - (a) %	(c) (b) %
Uganda Revenue Authority URA	423,159	231,029	410,535	-3%	78%
Social and environmental expenditure	11,987	9,324	778	-94%	-92%
National Environment Management Authority (NEMA)	113	0	0	-100%	0%
Subnational Payments	78	997	65	-16%	-93%
<b>Total</b>	<b>436,353</b>	<b>241,349</b>	<b>411,379</b>	<b>-6%</b>	<b>70%</b>

Source: UGEITI Declaration forms

These figures show that total revenues for 2021-22 increased by 70% compared to the previous period of 2020-21. However, they remain 6% lower than the 2019-2020 levels.

e) Analysis of total revenues - contribution by sector

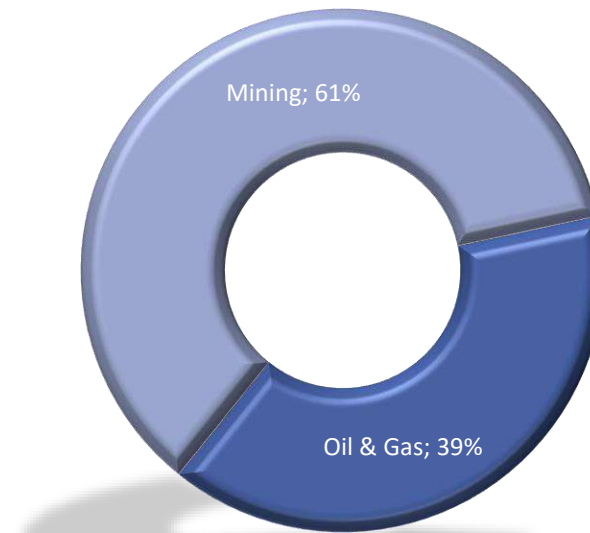
The analysis of Government revenues by sector contribution indicates that the mining sector contributed 61% of the total extractive revenues during the FY 2021-22. The table below shows the contribution of each sector:

**Table 43: Analysis of total revenues by sector for the last three years in millions UGX**

Sector	FY 2019-20	FY 2020/21	FY 2021-22	Contribution %
Oil & Gas	61,414	180,268	160,898	39%
Mining	374,939	61,081	250,481	61%
<b>Total</b>	<b>436,353</b>	<b>241,349</b>	<b>411,379</b>	<b>100%</b>

Source: UGEITI Declaration forms

**Chart 74: Contribution by sector for the fiscal year 2021-22**



An analysis of the figures indicates that Oil & Gas revenues decreased by 11% compared to the previous period of 2020-21, dropping from UGX 180,268 million to UGX 160,898 million. However, mining sector revenues saw a significant increase of 310%, rising from UGX 61,081 million in 2020-21 to UGX 250,443 million. Despite this growth, mining revenues remain 33% lower than 2019-2020 levels.

**f) Analysis of total revenues - contribution by extractive entity**

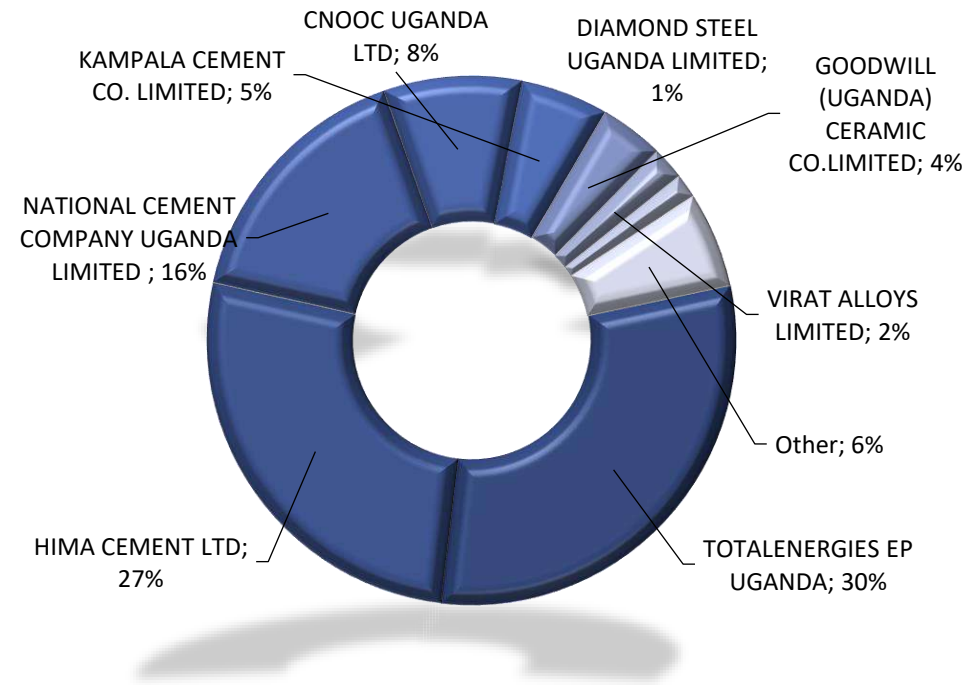
The analysis of Government revenues by company indicates that three (3) Extractive entities contributed approximately 73% of the total extractive revenues during the FY 2021-22. Total E&P Uganda B.V, HIMA CEMENT LTD and NATIONAL CEMENT COMPANY UGANDA LIMITED account for 30%,27% and 16% of the country’s extractive revenues respectively.

**Table 44: Analysis of total revenues by extractive company for the last three years in millions UGX**

Company	Revenues FY 2020-21	Revenues FY 2021-22	VAR in %	Contribution %
TOTALENERGIES EP UGANDA	119,359	124,205	4%	30%
HIMA CEMENT LTD	16,051	109,551	583%	27%
NATIONAL CEMENT COMPANY UGANDA LIMITED	7,319	66,273	805%	16%
CNOOC UGANDA LTD	12,932	34,806	169%	8%
KAMPALA CEMENT CO. LIMITED	3,697	21,939	493%	5%
GOODWILL (UGANDA) CERAMIC CO. LIMITED	202	16,119	7892%	4%
VIRAT ALLOYS LIMITED	19	8,291	43297%	2%
DIAMOND STEEL UGANDA LIMITED	-	6,075	100%	1%
Other	81,770	24,121	-71%	6%
<b>Total</b>	<b>241,349</b>	<b>411,379</b>	<b>70%</b>	<b>100%</b>

Source: UGEITI Declaration forms

**Chart 75: Extractive companies’ contribution for 2021-22 in millions UGX**



**g) Analysis of total revenues - contribution by revenue stream**

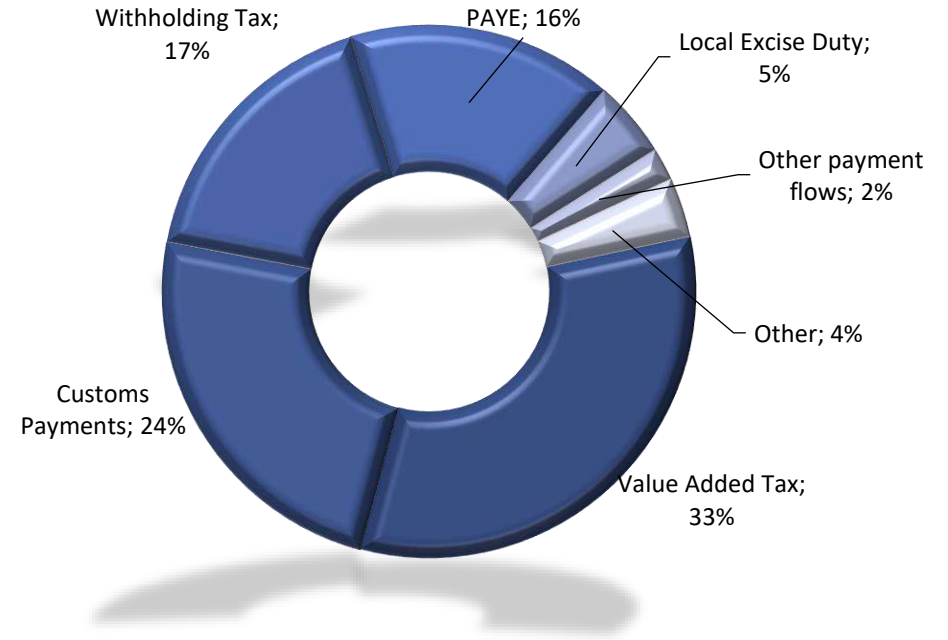
The analysis of payment flows by contribution shows that the top five payment streams represent 95% of the total extractive revenues during the FY 2021-22. Other flows accounted for 5% as set out below.

**Table 45: Analysis of total revenues by payment stream the last two years in millions UGX**

Payment stream	Revenues FY 2020-21	Revenues FY 2021-22	VAR in %	Contribution %
Value Added Tax	23,842	133,732	461%	33%
Customs Payments	13,500	97,940	625%	24%
Withholding Tax	8,707	70,951	715%	17%
PAYE	17,120	66,428	288%	16%
Local Excise Duty	-	19,246	100%	5%
Other payment flows	48,979	8,167	-83%	2%
Other	129,202	14,915	-88%	4%
<b>Total</b>	<b>241,349</b>	<b>411,379</b>	<b>70%</b>	<b>100%</b>

Source: UGEITI Declaration forms

**Chart 76: Contribution by payment flows for 2021-22**





#### 4.4.2. Unilateral disclosure of revenue streams

In accordance with EITI Requirement 4.1.d, Government Agencies are required to provide aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI report, including revenues that fall below the agreed materiality threshold.

Government Agencies have been requested to unilaterally disclose aggregated revenue streams collected from extractive entities that have not been included within the reconciliation scope. Extractive companies have unilaterally disclosed social and environmental contributions paid to third parties in accordance with EITI Requirement 6.1.a. These unilateral disclosures are summarised in the table below.

##### a) Unilateral disclosure by Government Agencies

The unilateral disclosures made by Government Agencies are summarised by sector as follows:

**Table 46: Summary of unilateral disclosures by Government Agencies and presented by payment stream for the fiscal year 2021-22**

Payment description	Total (UGX)
Customs	280,927,748
Income Tax	93,794,525
License Fees	908,400,000
NEMA FEES	25,650,506
Other Fees	160,024,330
PAYE	316,580,534
Royalty	108,601,498
VALUE ADDED TAX	232,685,122
WITHHOLDING TAX	59,891,082
<b>Total</b>	<b>2,186,555,345</b>

Source: UGEITI Declaration forms

The detail of unilateral disclosures made by Government Agencies by extractive company is presented in **Annex 9** of this report.

##### b) Social and environmental expenditure disclosed by extractive entities

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages multi stakeholder groups to apply a high standard of transparency to social payments and transfers and to the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams. These payments may be reported even though it is not possible to reconcile them.

**Table 47: Summary of social and environmental expenditure reported by companies for the fiscal year 2021-22**

Payment description	in UX	NAMEKARA MINING COMPANY LIMITED	TORORO CEMENT LTD	SINO MINERALS INVESTMENTS COMPANY LIMITED	SINO MINERALS INVESTMENTS COMPANY LIMITED
Mandatory social expenditure		441,564,783		37,000,000	478,564,783
Discretionary social expenditure		252,510,319	5,220,000	32,700,500	290,430,819
Discretionary environmental expenditure			9,400,000		9,400,000
<b>Total</b>		<b>694,075,102</b>	<b>14,620,000</b>	<b>69,700,500</b>	<b>778,395,602</b>

Source: UGEITI Declaration forms

The detail of social and environmental expenditure declared unilaterally by extractive entities is presented in **Annex 7** of this report.

PAU also declared the social and environmental expenditure for a total amount of UGX 65,697,081,975. However, these were not disaggregated by company and were therefore not reconciled with those declared by the companies detailed above.

**Table 48: Summary of social and environmental expenditure reported by PAU for the fiscal year 2021-22**

Type of expenditure	District/Area of the beneficiary	Amount (UGX)
Social expenditure	EA 3A	15,213,033,675
	CA 1	2,737,187,775
	LA 2N	1,124,855,025
<b>Social expenditure</b>	<b>Sub-total</b>	<b>19,075,076,475</b>
ESIA	EA 3A	1,354,384,500
	CA 1	103,829,775
	LA 2N	96,740,700
Environmental expenditure	EA 3A	3,613,825,950
	CA 1	2,431,718,100
	LA 2N	871,353,525
<b>Environmental expenditure</b>	<b>Sub-total</b>	<b>46,622,005,500</b>
<b>Total</b>		<b>65,697,081,975</b>

Source: UGEITI Declaration form of PAU

#### c) Sub-national payments disclosed by extractive entities

Extractive companies included in the reconciliation scope reported unilaterally the following sub-national payments:

**Table 49: Summary of sub-national payments reported by companies for the fiscal year 2021-22**

Company	Amount paid (UGX)
TOTALENERGIES EP UGANDA	12,312,500
Kampala Cement Co. Ltd	15,763,000
NAMEKARA MINING COMPANY LIMITED	37,376,023
<b>TOTAL</b>	<b>65,451,523</b>

Source: UGEITI Declaration forms

The detail of sub-national payments declared unilaterally by extractive entities for the FY 2021-22 is presented in **Annex 8** of this report.

#### a) Quasi-fiscal expenditures

None of the reporting entities reported Quasi-fiscal expenditures.

## 4.5. Collection and Distribution of Extractive Revenues

This section outlines key aspects of the budget process, including budget execution and oversight, revenue collection and allocation, accountability and reporting, as well as the auditing of revenues generated from the extractive sector. It also includes pertinent information about the Petroleum Fund and the mining sector.

### 4.5.1. Budget Process

Uganda employs a transparent and participatory approach to budget preparation, actively seeking input from all stakeholders to ensure that the national budget aligns with their views and aspirations. The country ranks second in Africa, following South Africa, in terms of budget transparency ratings. The Ministry of Finance, Planning and Economic Development (MoFPED) of Uganda has made budget and expenditure data for the fiscal year 2020-22<sup>136</sup> available on its website, enhancing accessibility and accountability.

The PFM Act 2015 and its attendant regulations - the PFM Regulations 2016 also stipulates the timelines for budget preparation, approval, execution, and oversight regimes.

The budget process in Uganda is supported by robust legal and regulatory frameworks, including the 1995 Constitution, the Public Finance Management Act (PFMA) of 2015, and the Local Government Act of 1997. The PFMA, enacted on February 23, 2015, was specifically designed to eliminate redundancies in previous public financial management legislation, streamline the roles of Parliament and the Executive in the budget process, and ensure effective management of oil revenues.

This Act has significantly improved budget transparency and accountability by establishing clear guidelines for the transparent management of oil revenues. It includes the creation of a Charter for Fiscal Responsibility that sets fiscal rules for each electoral cycle, mandates the preparation of annual budgets that are responsive to gender and equity considerations, enforces stringent criteria for supplementary budgets, and imposes strict penalties for the mismanagement of public resources.

Furthermore, the PFMA and its accompanying regulations, the PFM Regulations of 2016, outline specific timelines for the preparation, approval, execution, and oversight of the budget, ensuring a structured and accountable budgeting process.

#### 4.5.1.(a) The Budget Cycle

The budget cycle in Uganda starts in July of each year and ends in June of the subsequent year. The cycle goes through four (4) main stages: - (i) Budget Planning, (ii) Budget Preparation and Approval, (iii) Budget Execution, and (iv) Budget Oversight. The budget cycle is illustrated in Figure 13 below.

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<sup>136</sup> <https://budget.finance.go.ug/library/597>

**Chart 77: Uganda's Budget Cycle**



#### 4.5.1.(b) Budget Planning

The budget process in Uganda begins with the National Budget Conference, typically held in October. This event allows the Minister of Finance to introduce the proposed Budget Strategy Paper, which outlines the government's key growth and development goals while redefining the priorities that require attention in the upcoming fiscal year:

- The purpose of the Conference is to build consensus on several critical areas, including:
- The strategy and priorities for the upcoming budget year.
- The Indicative Medium-Term Fiscal Framework (MTFF) and the Medium-Term Expenditure Framework (MTEF).
- Implementation challenges identified from the Government Annual Performance Review conducted by the Office of the Prime Minister.

Local Governments' Budgets and Plans play a crucial role within the framework of the National Budget. To initiate the preparation of the Local Government Budget Framework Papers (LGBFPs), a series of consultative workshops are conducted. These workshops, organized by the Ministry of Finance in collaboration with representatives from relevant government agencies, involve political leaders and heads of departments from local governments.

The primary objectives of these workshops are to communicate government priorities for the upcoming financial year, present the Indicative Planning Figures (IPFs) for local governments, and address specific challenges impacting service delivery to communities. Additionally, regional workshops include invitations to Members of Parliament to engage in discussions about budget priorities relevant to their constituencies.

There are also dedicated avenues for Civil Society involvement, primarily through engagement meetings with the Civil Society Budget Advocacy Group (CSBAG), which unites various non-governmental organizations to advocate for budget transparency and accountability.

#### 4.5.1.(c) Budget preparation and approval

Upon Cabinet approves the proposed Budget Strategy and Priorities, the First Budget Call Circular is issued to government institutions by September 15 each year, in line with the deadline set by the Public Finance Management (PFM) Act of 2015. The primary aim of this circular is to outline the budget strategy for the upcoming financial year and to instruct institutions to prepare and submit their Budget Framework Papers (BFPs). These submissions should align with the agreed priorities, the ceilings established by the Medium-Term Expenditure Framework (MTEF), and the relevant policy and administrative guidelines to ensure the creation of a credible budget.

The submitted BFPs are then compiled into a National Budget Framework Paper (NBFP), which is presented to both the Cabinet and Parliament for review and approval by December 31 each year. Typically, Cabinet and Parliament will endorse the NBFP, often accompanied by recommendations for adjustments. Following this, the Ministry of Finance engages in additional consultations and research with development partners to finalize the estimates for the resource envelope.

The final resource ceilings and the recommendations from both Cabinet and Parliament are communicated to government institutions through the final Budget Call Circular on February 15 each year. This allows institutions to prepare their final budget estimates accordingly. The Ministry of Finance subsequently reviews, consolidates, and submits the final budget to Parliament by April 1. Upon approval by Parliament, the budget is publicly announced and takes effect on July 1 of each year.

#### 4.5.1.(d) Key budget preparation timelines

In accordance with the Public Finance Management Act of 2015, the below chart outlines the mandatory timelines for budget preparation:

**Chart 78: Budget preparation timelines**

#	Activity	Deadline
1	Submission of Budget Framework Papers by Government Institutions to Ministry of Finance.	By 15 November
2	Submission of the National Budget Framework Paper (NBFP) to Parliament.	By 31 December
3	Review & approval of the NBFP by Parliament.	By 1 February
4	Presentation of Ministerial Policy Statement to Parliament.	By 15 March
5	Submission of the Final Budget to Parliament.	By 1 April
6	Review & approval of the budget by Parliament.	By 31 May
7	Presentation of the Budget Speech.	By 15 June
8	The Budget comes into operation.	1 July

#### 4.5.1.(e) Budget Execution

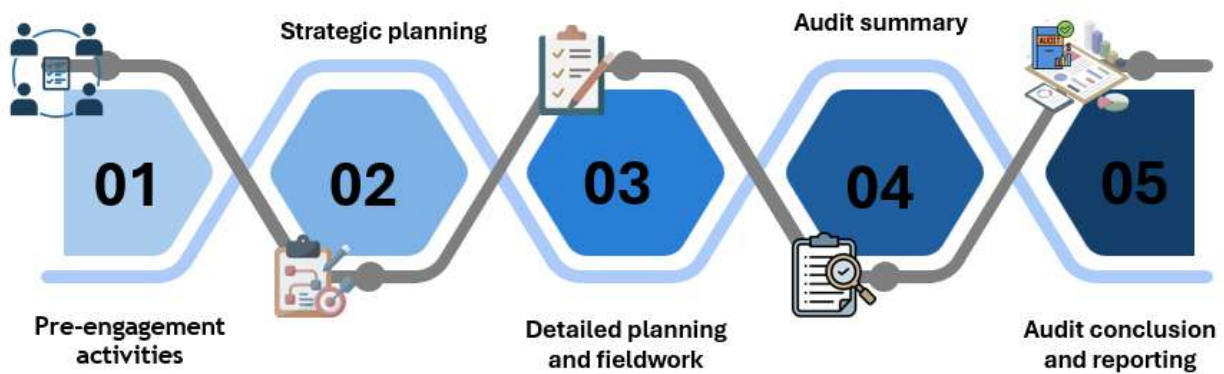
The Ministry of Finance issues the Budget Execution Circular by July 1, along with the government's annual cash flow plan. Funds are released to spending institutions on a quarterly basis, depending on the approved budget, actual resource inflows, and specific work and recruitment plans. In return, these spending institutions are required to submit performance reports every quarter to ensure accountability and track progress.

#### 4.5.1.(f) Budget oversight

To ensure compliance with public finance laws and regulations, the government engages various monitoring units, such as the Budget Monitoring and Accountability Unit, the State House Monitoring Units, and the Office of the Prime Minister, to carry out regular assessments of budget implementation. This monitoring aims to identify performance gaps, recommend corrective measures, and hold entities and officials accountable for their actions.

In addition to ongoing monitoring and evaluation, the internal audit departments within government institutions collaborate with the Office of the Auditor General to conduct annual audits. These audits culminate in a report containing recommendations for Parliament, aimed at reinforcing adherence to public finance management (PFM) laws and regulations. The auditing process encompasses the following steps:

Chart 79: Budget oversight



The primary aim of budget oversight is to monitor financial flows and evaluate the execution of government programs in relation to established goals and targets outlined in performance contracts. Essential budget documents are accessible online, ensuring transparency and public availability through the budget information website [www.budget.go.ug](http://www.budget.go.ug).

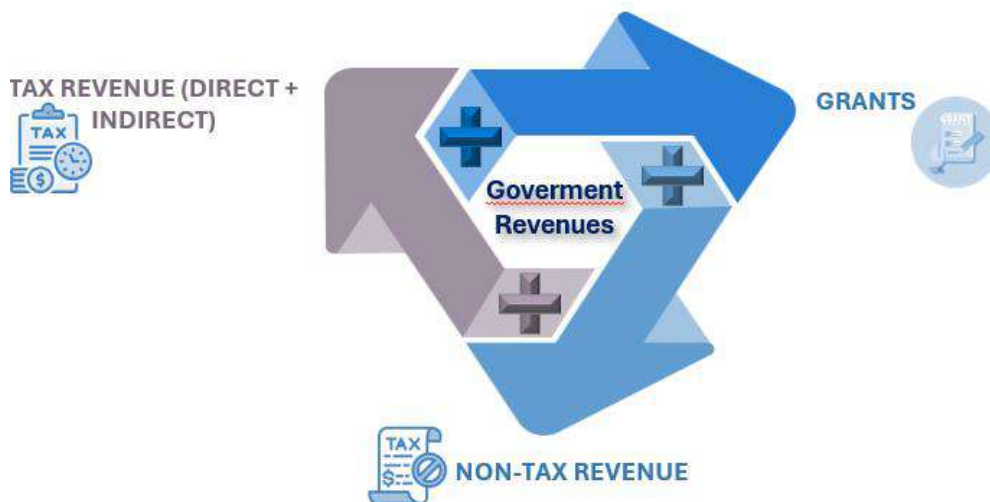
**4.5.1.(g) Annual Financial Report**

The Public Finance Management Act of 2015 mandates the preparation of consolidated financial statements for the Government. These statements must adhere to the International Public Sector Accounting Standards (IPSAS) modified cash basis of accounting and are to be completed within three months following the end of the fiscal year.

**4.5.2. Revenue Collection**

The national budget serves as the Government's framework for collecting and allocating funds to provide services to the citizens of Uganda. This budget cycle runs from July 1 to June 30, marking the fiscal year. Revenue is generated from various sources, including taxes (both direct and indirect), non-tax revenues (such as fees, royalties, duties, and levies), as well as grants from development partners. The diagram below illustrates the primary sources of Government revenue.

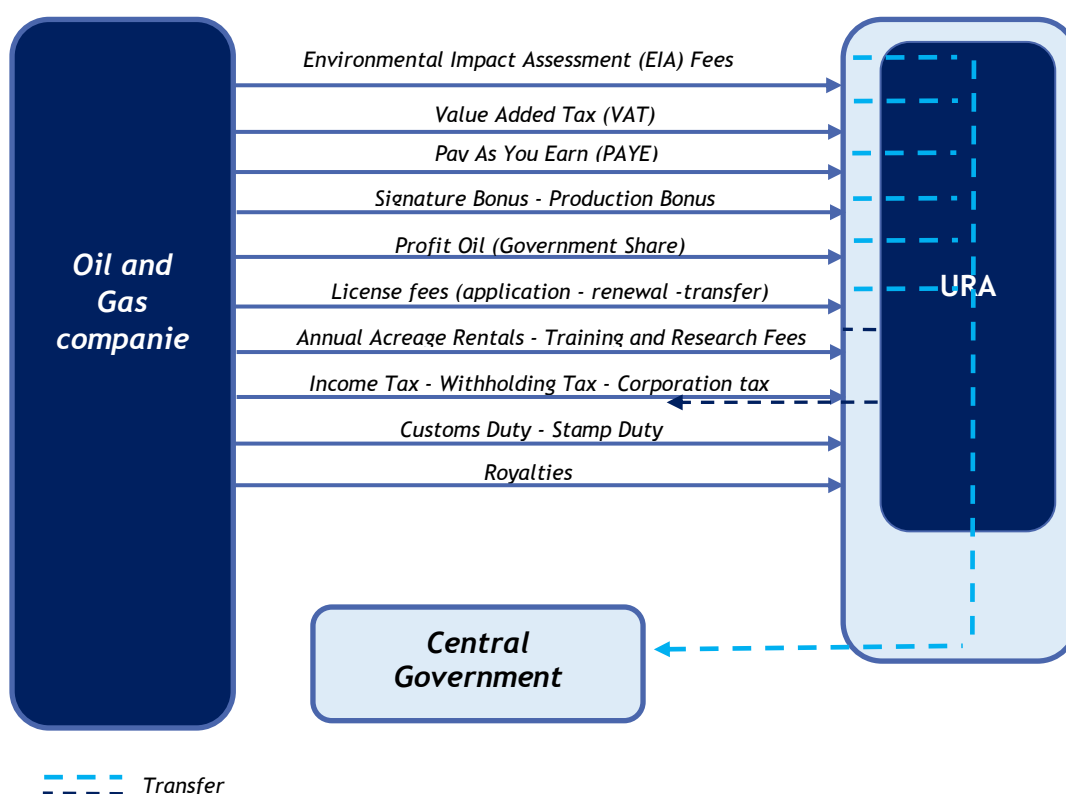
Chart 80: Main sources of the Government revenue



#### 4.1.2.(a) Collection of Oil and Gas revenues

The Government of Uganda established the Petroleum Fund at the Bank of Uganda (BoU), where revenues generated from petroleum activities are deposited, in accordance with the Public Financial Management Act 2015 and the National Oil and Gas Policy of 2012. The Uganda Revenue Authority (URA) is tasked with collecting government revenues from the oil and gas sector, which are then remitted directly into the Petroleum Fund. The framework for collecting petroleum revenue can be outlined as follows:

*Chart 81: Revenue collection diagram for the oil and gas sector<sup>137</sup>*



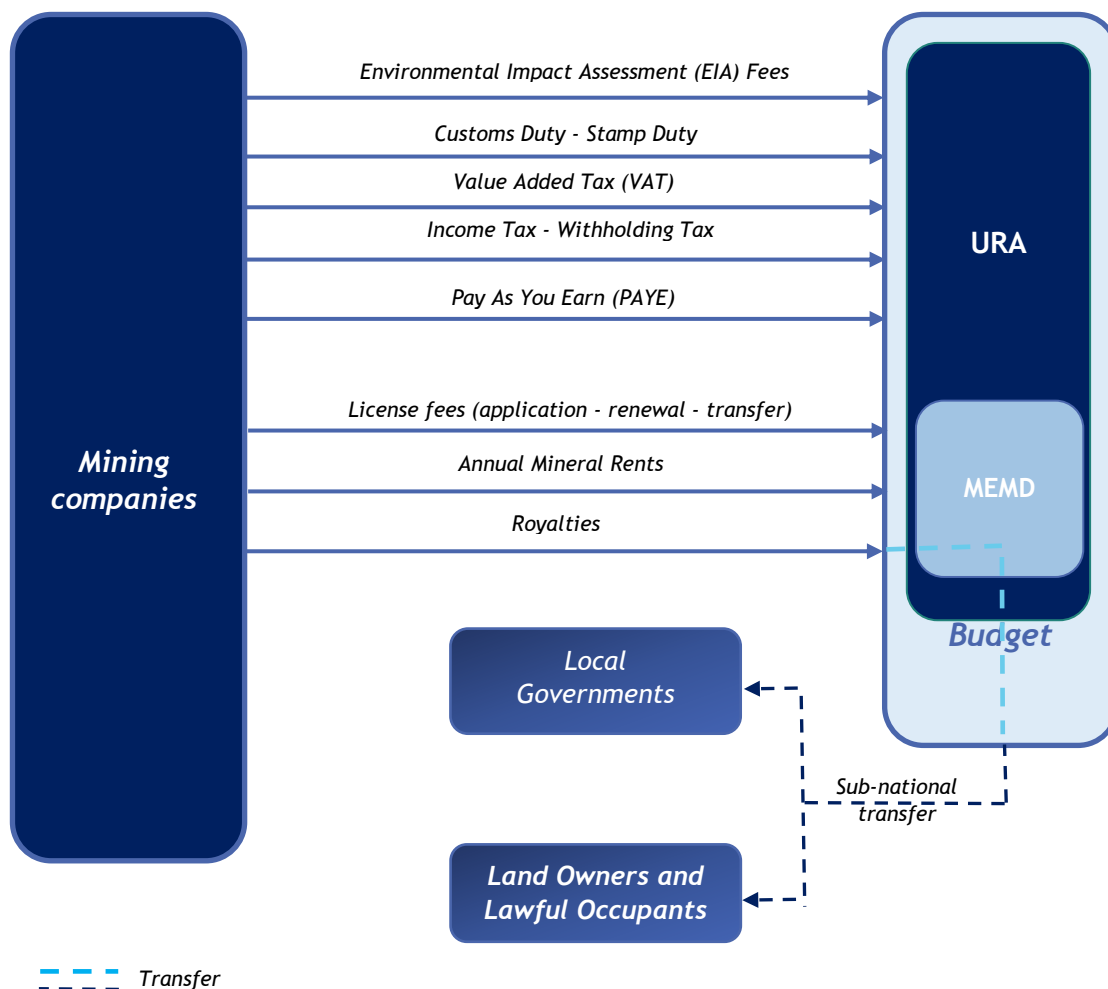
<sup>137</sup> PAYE and VAT are not remitted to the Petroleum Fund

#### 4.1.2.(b) Collection of revenues from the Mining sector

The collection of Government revenues from mining activities is the responsibility of the Uganda Revenue Authority (URA) and they are remitted directly into the Consolidated Fund. The other payments from the mining sector are collected mainly by NEMA.

The mining revenue collections framework can be presented as follows:

**Chart 82: Revenue collection diagram for the mining sector**





### 4.5.3. Revenue allocation

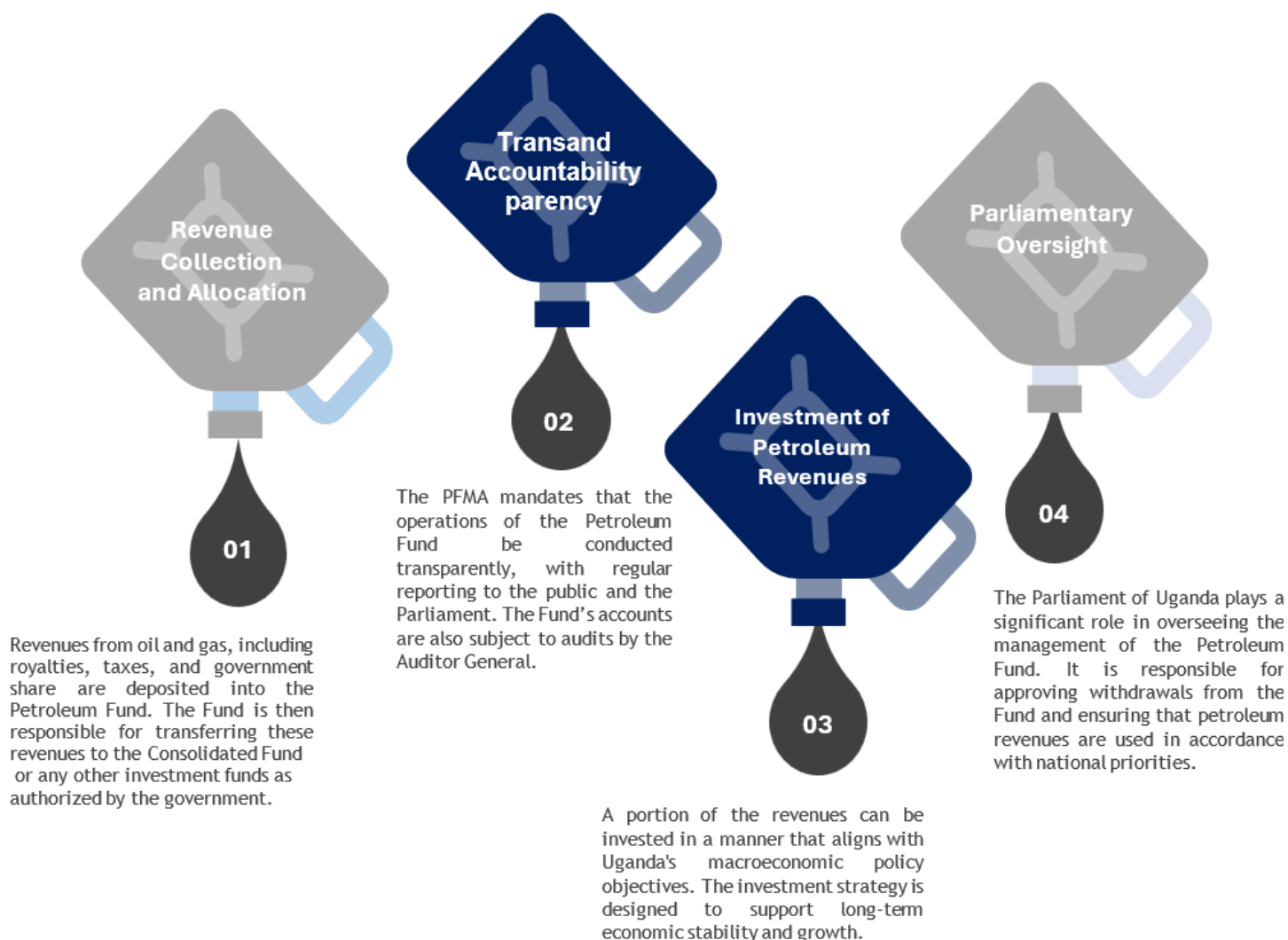
After the government collects revenues from the extractive sector, these funds are recorded in government accounts. The majority of this revenue is allocated to the Consolidated Fund, which then forms part of the national budget. A portion of these funds may be transferred to Local Governments or designated for special funds, as outlined below.

#### 4.1.3.(a) Allocation of Oil and Gas revenues

##### Deposit of petroleum revenues into the Petroleum Fund

The Petroleum Fund of Uganda operates as a financial mechanism established to manage the revenues generated from the country's petroleum resources. Main function of the fund is to ensure that oil and gas revenues are effectively collected, accounted for and managed in a transparent and accountable manner. It is governed by the Public Finance Management Act (PFMA) of 2015<sup>138</sup>, which operations and the legal framework for the management of petroleum revenues. The chart below summarises the rules governing the functioning of the Petroleum Fund

*Chart 83: Summary of the functioning of the Petroleum Fund Mechanism*



<sup>138</sup> Section 56 of the PFMA, 2015.

All oil and gas revenues shall be collected by URA and deposited into the Petroleum Fund established at the Bank of Uganda (BoU).

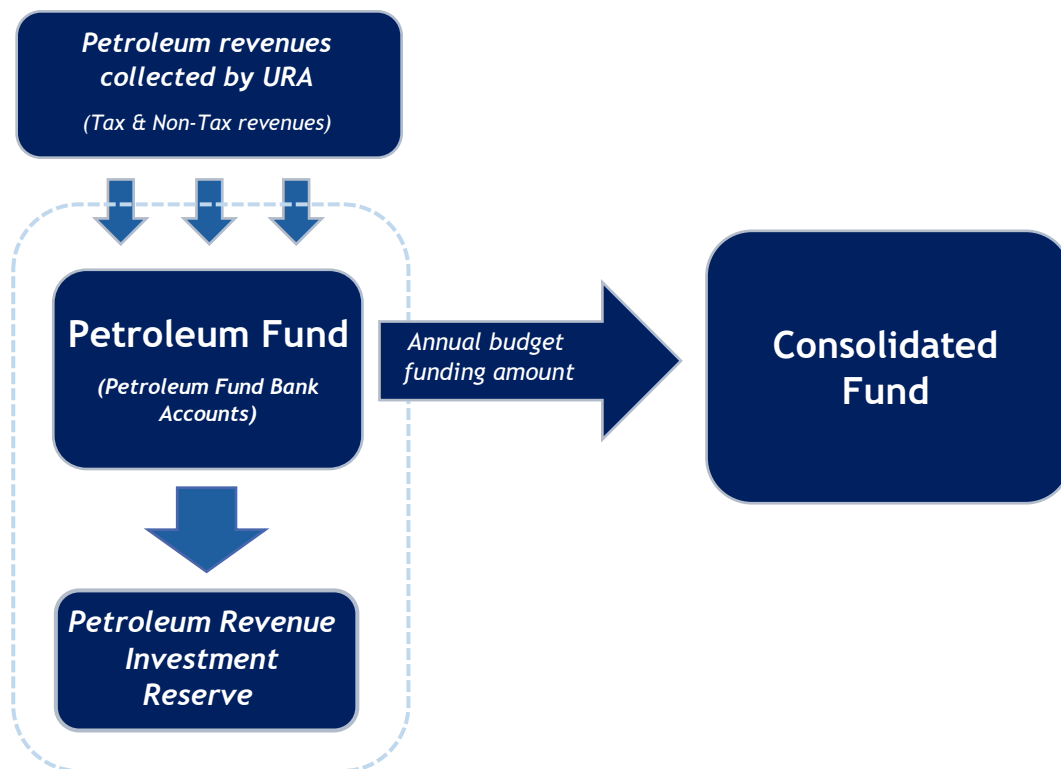
The main sources of revenue for the Petroleum Fund are:

- taxes from the companies dealing exclusively in oil and gas activities; and
- non-tax related revenues such as license fees, annual acreage rentals, training and research fees, royalties, etc.

Disbursements from the Petroleum Fund are made by allocation either to the Consolidated Fund or to the Petroleum Revenue Investment Reserve.

The figure below illustrates the revenue collections and disbursements mechanisms of the Petroleum Fund.

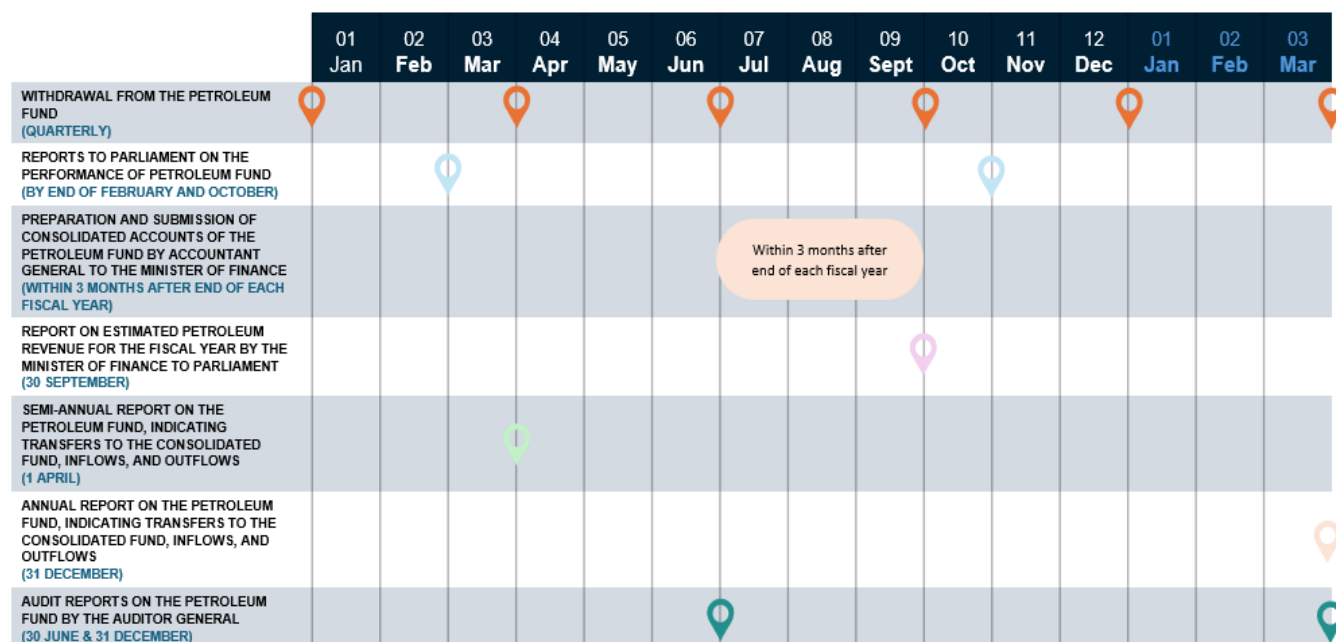
**Chart 84: Petroleum Fund Mechanism<sup>139</sup>**



<sup>139</sup> Oil and Gas Revenue Management Policy, 2012.

## PFM Act 2015 timelines for withdrawal and Reporting on the Petroleum Fund.

**Chart 85: Timelines for withdrawal and Reporting on the Petroleum Fund**



Source: PFM Act, 2015

With regard to adherence to the legal requirements<sup>140</sup>, the Petroleum Fund audit report covering FY 2021-22 attests that:

- both the annual and semi-annual report on inflows, outflows, and Assets of the Fund were prepared and submitted to Parliament; and
- all the previous semi-annual reports and financial statements were prepared and audited by the Office of the Auditor General and published on the Ministry website<sup>141</sup>.

### Petroleum Fund bank accounts

Three bank accounts are operated by the Petroleum Fund currently: two at the Bank of Uganda (BoU) and one at the Federal Reserve Bank of New York. These accounts are intended to enhance transparency and accountability of petroleum revenue by separating it from other government revenue. The table below provides detailed information about the Petroleum Fund's bank accounts.

**Table 50: Petroleum Fund bank accounts<sup>142</sup>**

Account Name	Currency	Location	Account N°
Petroleum Fund	USD	BoU, Kampala Road	003300328400010
BoU Petroleum Fund	USD	Federal Reserve Bank, New York, USA	021086676
Petroleum Fund	UGX	BoU, Kampala Road	003300328000026

<sup>140</sup> PFMA Act 2015, section 61

<sup>141</sup> [www.finance.go.ug](http://www.finance.go.ug)

<sup>142</sup> <https://www.finance.go.ug/sites/default/files/2023-06/ANNUAL%20AUDITED%20REPORTS%20AND%20FINANCIAL%20STATEMENTS%20FOR%20THE%20PETROLEUM%20FUND%20FOR%20THE%20PERIOD%20ENDED%2030TH%20JUNE%202022.pdf>.

## [Audit opinion on the Petroleum Fund financial statements for FY 2021-2022](#)<sup>143</sup>

Section 61 of the PFMA (2015) stipulates that both annual and semi-annual reports and financial statements of the Petroleum Fund should be audited by the AG and submitted to the Parliament and published on MoFPED's website. The AG issued unqualified audit opinion<sup>144</sup> for the Petroleum Fund covering FY 2021-22 and attested that all of these reports have been submitted in line with Section 61 of the PFMA (2015).

In a post-audit opinion paragraph of the FY 2021-22 audit report on the Petroleum Fund, the OAG noted a delay in the remittance of petroleum revenues to the Fund by the URA (Uganda Revenue Authority) for an amount of 10,945 million UGX. The OAG was informed that the URA had been notified and had made arrangements with commercial banks to fast-track the remittance process. Additionally, the URA was in the process of setting up a portal for the collection of petroleum revenues, ensuring that funds would be remitted in real time. We observed that the OAG report for FY 2022-23 did not include the same post-audit opinion, confirming that the issue had been resolved. The OAG noted also that funds were neither appropriated nor transferred to the Reserve despite the establishment of the Petroleum Revenue Investment framework/Policy. The net cash and bank balance on the Fund of UGX. 110,238,744,342, as of June 30<sup>th</sup>, 2022, remained unutilised. Management explained that the Policy was approved after the budget had been appropriated. We observed that the OAG report for FY 2022-23 did not include the same post-audit opinion, confirming that the issue had been resolved.

The OAG noticed also that there was inadequate funding of the Investment Advisory Committee (IAC). Consequently, some IAC activities were not undertaken such as benchmarking with oil producing countries and some trainings. We observed that the OAG report for FY 2022-23 did not include the same post-audit opinion, confirming that the issue had been resolved.

The Audited financial statements of the Petroleum Fund for the FY 2021-22 show that a total of UGX 906,669 million has been deposited into the Fund since its inception in March 2015. Subsequently, UGX 780,300 million (86% of the total deposits) was transferred to the consolidated fund for annual budget support as detailed in the table below.

**Table 51: The list of Petroleum Fund deposits and withdrawals**<sup>145</sup>

Financial year	Deposits/Revenues (In million UGX)	Withdrawals/Transfers (In million UGX)	Purpose of withdrawal
2014/15	119,324	-	
2015/16	133,100	-	
2016/17	238,434	-	
2017/18	62,988	125,300	Budget support
2018/19	56,740	200,000	Budget support
2019/20	59,106	255,000	Budget support
2020/21	155,010	-	
2021/22	81,967	200,000(*)	Budget support
<b>Total</b>	<b>906,669</b>	<b>780,300</b>	

(\*) The report of the committee on budget on the appropriation bill 2021<sup>146</sup> stated that "The object of the Bill is to provide for:

<sup>143</sup> <https://www.finance.go.ug/sites/default/files/2023-06/ANNUAL%20AUDITED%20REPORTS%20AND%20FINANCIAL%20STATEMENTS%20FOR%20THE%20PETROLEUM%20FUND%20FOR%20THE%20PERIOD%20ENDED%2030TH%20JUNE%202022.pdf>

<sup>144</sup> <https://www.finance.go.ug/sites/default/files/Publications/ANNUAL%20AUDITED%20FINANCIAL%20STATEMENTS%20OF%20THE%20PETROLEUM%20FUND%20FOR%20THE%20YEAR%20ENDED%2030%20JUNE%202020.pdf>

<sup>145</sup> *Petroleum Fund-Annual audited financial statements for the year ended 30 June 2020.*

<sup>146</sup> <https://bills.parliament.ug/attachments/BUD2-21-Report%20on%20the%20Appropriation%20Bill,%202021%20.pdf>

- a) the authorization of public expenditure out of the Consolidated Fund of a sum of twenty-seven trillion, six hundred twenty billion, seven hundred ninety-six million, three hundred sixty-three thousand shillings only; and  
b) withdrawal of Funds from the Petroleum Fund into the Consolidated Fund a sum of two hundred billion shillings only, to meet expenditure for the Financial Year 2021 /2022 and to appropriate the supplies granted.”

### Financial performance of the Petroleum Fund for FY 2021-22

The Petroleum Fund received revenue as well as the transfers to Consolidated Fund and other outflows from the Fund during FY 2021-22.

**Table 52: Petroleum Fund financial performance for FYs 2021-22, 2020-21 & 2019-20<sup>147</sup>**

Description <i>In million UGX</i>	30 June 2022	30 June 2021	30 June 2020	2022 Vs. 2021		2021 Vs. 2020	
				Difference	%	Difference	%
Operating revenue (Inflows)	81,967	155,010	35,480	(73,043)	(47%)	119,530	337%
Tax revenue (a)	77,196	148,875	29,709	-71,679	(48%)	119,166	401%
Non-Tax revenues (2) (Surface rental, Training Fees & Sale of bid documents)	4,771	6,135	5,771	-1364	(22%)	364	6%
Expenses (Outflows)	199,939	0	255,001	199,939	-	(255,001)	-100%
Transfers to the Consolidated Fund	200,000	-	255,000	200,000	-	- 255,000	-100%
Transfers to Petroleum Revenue Investment Reserve	-	-	-	-	-	-	-
Bank charges	0	0.2	1.4	0	12%	-1	(87%)
Foreign exchange (losses/gains)	-61	-	-	- 61	-	-	-
Excess of revenues /Over expenditure	-117,972	155,010	-219,521	-272,982	(176%)	53,460	-20%

Source: [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2022](#)

(a) The amount of tax revenue is composed of the following payment flows:

**Table 53: Details of tax revenues transferred to Petroleum Fund**

Description	Amount (In million UGX)
Withholding Tax	73,628
Income tax levied on Petroleum companies	3,568
<b>Total</b>	<b>77,196</b>

Source: [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2022](#)

(2) The amount of non-tax revenues is composed of the following payment flows:

**Table 54: Details of non-tax revenues transferred to Petroleum Fund**

Description	Amount (In million UGX)
Training fees & Surface rentals	4,771
<b>Total</b>	<b>4,771</b>

Source: [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2022](#)

### Petroleum Revenue Investment Reserve (PRIR)

The PRIR is intended to manage and invest revenue from Uganda's petroleum resources for the benefit of both current and future generations. The fund's primary goals are to:

- stabilise the economy by providing a financial buffer;
- save for future generations; and

<sup>147</sup> [Petroleum Fund-Annual audited financial statements for the year ended 30 June 2021.](#)

- ~~invest in national development projects to ensure sustainable growth~~<sup>148</sup>.

The Investment Advisory Committee (IAC) is established under Uganda's Public Finance Management Act (PFMA) of 2015, specifically to guide the investment of funds within the Petroleum Revenue Investment Reserve (PRIR). The IAC is designed to ensure that petroleum revenues are managed prudently, following international best practices, and invested in a manner that benefits both current and future generations.

However, a review of the available financial statements of the Petroleum Fund revealed that significant investments, as required by the PFMA, have not been undertaken, (not all reports were available online).

We noticed that an investment was done during the FY 2017 for an amount of \$ 108,764,044, corresponding interest amounted to \$ 1,007,212.

Despite the IAC has been appointed<sup>149</sup>, the lack of a fully approved and implemented comprehensive investment policy has hindered the committee's ability to make further significant investments, which has been highlighted as a concern the Auditor-General in his reports<sup>150</sup>.

The Financial statement of the Petroleum fund for the FY ended on 30<sup>th</sup> June 2022 stated that "The Petroleum Investment Policy was signed by the Hon. Minister and witnessed by the Permanent Secretary /Secretary to the Treasury on the 16<sup>th</sup> of June 2022. On the same day, the Hon. Minister and the Deputy Governor Bank of Uganda also signed the Operational Management Agreement. The completion of the petroleum revenue investment framework gives Bank of Uganda the mandate to start investing the country's petroleum revenues for both current and future generation".

A review of the report of the Auditor General on the Financial Statements of Uganda Petroleum Fund for the period ended 30<sup>th</sup> June, 2023 shows that the issue is still pending. The report stated in post opinion observation that "The Charter for Fiscal Responsibility provides that a maximum of 0.8% of the preceding year's estimated non-oil GDP outturn be transferred to the Consolidated Fund (CF) for budget operations, with the remaining balance directed to the Petroleum Revenue Investment Reserve (PRIR) for sustainable investment. However, in FY 2022/23, no funds were allocated to either the consolidated fund or the Petroleum Revenue Investment Reserve. The anomaly was attributed to delayed approval and the subsequent postponement of the appropriation process. Consequently, UGX 206,656,119,049 of the entire fund balance remained un allocated. The failure to appropriate funds, results in idle financial resources and undermines

the economic benefits from prudent oil revenue investment.

Management explained that Bank of Uganda had finalized the Investment Revenue Framework that will guide on the investment of funds and that the funds will soon be appropriated in the subsequent financial year, in accordance with legal and regulatory framework."

To estimate the revenue that Uganda's Petroleum Fund could have generated if investments had been made, an appropriate benchmark rate of return should be selected. An analysis of the performance of similar sovereign wealth funds in the region or in comparable contexts such as the Ghana's Petroleum Funds and Botswana's Pula Fund.

Ghana's Petroleum Funds consist of two main components: the Ghana Stabilisation Fund (GSF) and the Ghana Heritage Fund (GHF). Established under the Petroleum Revenue Management Act (2011), these funds are designed to manage and invest oil revenues for economic stability and savings for future generations. The GSF helps stabilise the national budget during economic downturns, while the GHF saves resources for the long-term benefit of future generations. To estimate potential revenue for Uganda's Petroleum Fund, we might consider the return rate of GHF , which aligns with conservative investment returns in sovereign wealth funds. The return rate amounted to 4.59% as per

<sup>148</sup> PFMA Act 2015, section 63

<sup>149</sup> <https://archive.finance.go.ug/press/finance-minister-inaugurates-petroleum-investment-advisory-committee>

<sup>150</sup> <https://www.independent.co.ug/auditor-general-queries-absence-of-petroleum-investment-framework/>

the Public Interest and Accountability Committee (PIAC) 2023 annual report on the management and use of Petroleum Revenues<sup>151</sup>.

The Pula Fund is Botswana’s sovereign wealth fund, established in 1994 to manage the country’s excess revenues from diamond exports. It is designed for long-term investment and is part of the country’s foreign exchange reserves. The fund is invested globally in a diversified portfolio, including equities, bonds, and other financial instruments, with the goal of preserving wealth for future generations and ensuring economic stability. The return rates for the Pula Fund during the fiscal year 2020<sup>152</sup> were:

- Equities: Returned 14%, as indicated by the Morgan Stanley Composite Index (MSCI).
- Bonds: Returned 9%, according to the Bloomberg Global Aggregate Index.

In conclusion, given the variability in return rates due to global factors such as economic crises, wars, and market fluctuations, it is prudent to adopt a conservative approach. While the Ghana Heritage Fund and Botswana’s Pula Fund have shown returns ranging from 4% to 14% depending on the asset class and year, a 4% return rate is a reasonable and cautious assumption for estimating potential revenue for Uganda’s Petroleum Fund. This conservative estimate accounts for possible market volatility and ensures a safer financial projection.

As the published figures are reported annually, we assume that withdrawals from the Petroleum Fund occur on a quarterly basis. According to Article 59 of the Public Finance Management Act (PFMA), 2015, 'Money appropriated to the Consolidated Fund from the Petroleum Fund shall be withdrawn quarterly in accordance with the annual cash flow plan of the Government.' The table below provides an estimate of the revenue that the Petroleum Fund could have generated if investments had been made:

**Table 55: Estimate of the revenue of the Petroleum fund**

Financial year	PETROLEUM FUND (UGX)	PETROLEUM FUND	annual return Rate	Quarterly return rate	Estimated Revenue
30/06/2022	90,025,069,500	UGX 5,376,907	4%	0.9853%	UGX 52,981
30/06/2021	119,052,211,120	\$ 30,875,475	4%	0.9853%	\$ 304,229
30/06/2020	63,821,170,702	UGX 6,424,710	4%	0.9853%	UGX 63,305
30/06/2019	28,216,311,498	\$ 74,815,251	4%	0.9853%	\$ 737,185
30/06/2018	121,840,546,088	UGX 86,525,730	4%	0.9853%	UGX 852,573
30/06/2017	-	\$ 86,351	4%	0.9853%	\$ 851
30/06/2016	30,922,461,076	UGX 08,764,044	4%	0.9853%	UGX 1,071,696
30/06/2015	118,969,615,274	\$ 36,058,501	4%	0.9853%	\$ 355,299
				Total UGX	2,040,556

### Transfers of Petroleum Production Royalties to Local Governments

The PFMA 2015 makes provision for distribution of 6% of royalties arising from petroleum production to the local governments located within the petroleum exploration and production areas of Uganda<sup>153</sup>.

The revenue from royalties due to the local governments shall be sharing as below<sup>154</sup>:

- **50% to the local governments involved in petroleum production:**

<sup>151</sup> [https://www.piacghana.org/ova\\_doc/piac-2023-annual-report/](https://www.piacghana.org/ova_doc/piac-2023-annual-report/), Page 65.

<sup>152</sup> <https://www.bankofbotswana.bw/sites/default/files/publications/BoB%20Annual%20Report%20June%2024%20Final.pdf> page 32

<sup>153</sup> Section 75 of the PFMA, 2015.

<sup>154</sup> Schedule 6 of PFMA 2015.

The share of royalties for each local government is based on the level of production of each local government and calculated according to the formula below.

$DRS = (DLP / TP) * 50\% RSD$ ; where:

- **DRS:** is the share of royalties due to a local government;
- **DLP:** is the level of production of a particular local government;
- **TP:** is the total petroleum produced by all the local governments involved in petroleum production in a financial year; and
- **RSD:** is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

- **50% to the local governments located within the petroleum exploration and production area**

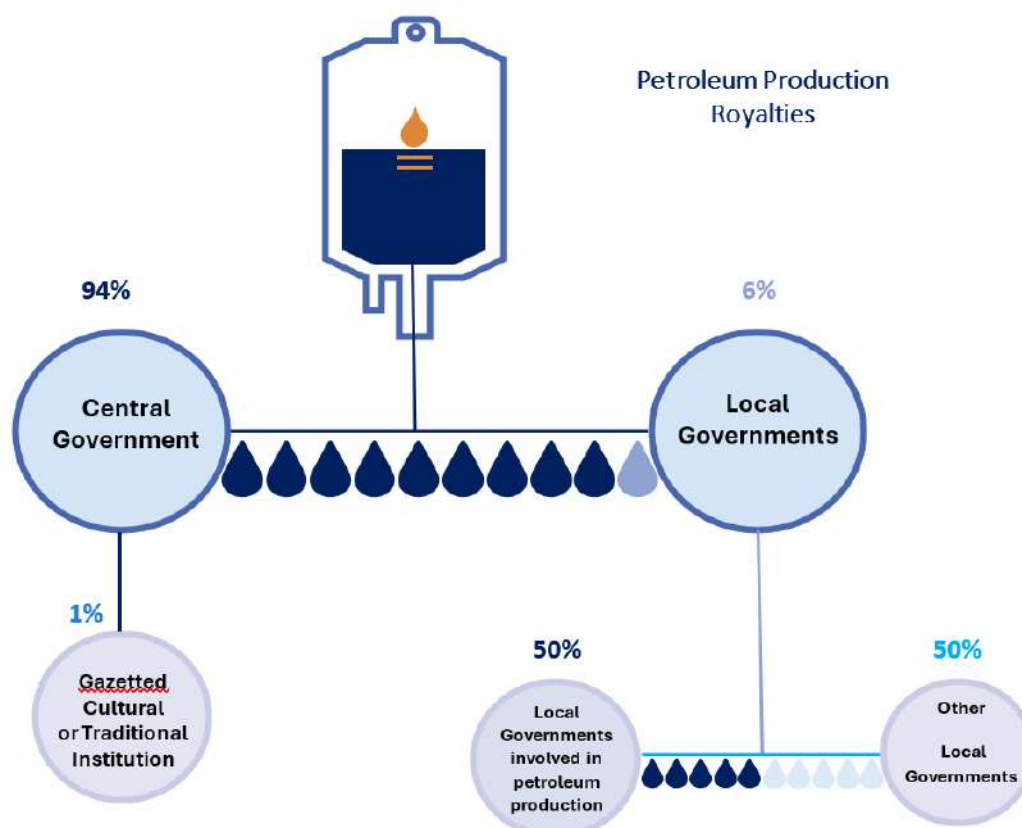
The share of royalties for each local government is based on the total population of each local government and calculated according to the formula below.

$DRS = (DP / TPPD) * 50\% RSD$  where:

- **DRS:** is the share of royalties due to a local government;
- **DP:** is the population of a local government located within the petroleum exploration and production areas;
- **TPPD:** is the total population of all the local governments located within the petroleum exploration and production areas; and
- **RSD:** is the total revenue from royalties due to the local governments located within the petroleum exploration and production areas.

The figure below illustrates the mechanism of the allocation of petroleum production royalties as stipulated by PFMA 2015.

*Chart 86: Petroleum Production Royalties Allocation Mechanism*





#### 4.1.3.(b) Allocation of revenues from the Mining sector

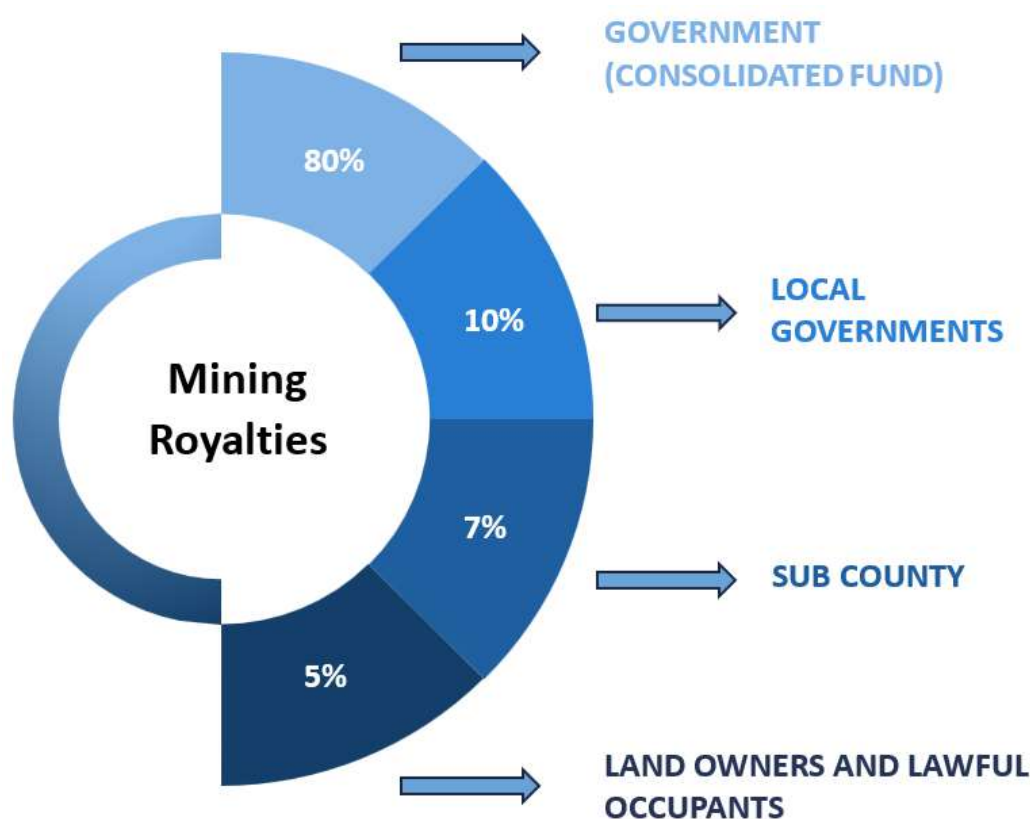
##### Transfers of Mining Royalties to Local Governments

The Mining and Minerals Act, 2022 revised the mining royalties sharing proportions by giving the Central Government 70%, Local Government 15%; sub-county/town council 10%; and owners, lawful or bonafide occupants of the land 5%. In the Mining Act 2003, the Central Government took 80%, Local Governments 10%, sub-county/town council 7% and owners or lawful occupiers of land with minerals 3%.

The Mining Act 2003, applicable in the fiscal year 2020-21 stipulates that mining royalties must be allocated to the Consolidated Fund (80%) while the remaining 20% goes to the local governments where mining occurs. Of this 20%, the bulk (85%) is used by the districts for their operating budgets, and the remainder (15%) is paid to the landowners and lawful occupants that have been displaced from surface rights uses by mining operations<sup>155</sup>.

The chart below illustrates the allocation of the mining royalties according to the Mining Act 2003<sup>156</sup>.

*Chart 87: Mining royalties sharing proportions according to the Mining Act, 2003*



During the fiscal year 2021-2022, URA collected UGX 4,251,219,554 as mineral royalties from mining companies and mineral dealers. The DGSM confirmed that UGX 1,227,464,948 were transferred to local governments and landowners as their share which represents 28,87% of the total royalties collected by URA during the year.

<sup>155</sup> Section 98 of the Mining Act, 2003.

<sup>156</sup> Section 98 of the Mining Act, 2003.

The table below presents the monthly breakdown of these transfers.

**Table 56: Summary of royalties transferred during FY 2021-22**

Month	District	County	Total
August 2021	144,473,275	112,712,790	257,186,065
October 2021	53,869,811	22,234,259	76,104,070
September 2021	104,237,827	113,729,285	217,967,112
February 2022	127,954,391	94,110,687	222,065,078
March 2022	30,272,651	20,972,909	51,245,560
May 2022	127,417,351	105,286,265	232,703,616
June 2022	114,251,420	55,942,027	170,193,447
<b>Total</b>	<b>702,476,726</b>	<b>524,988,222</b>	<b>1,227,464,948</b>

Source: DGSM

Detail of royalties transferred are presented in Annex 3 of this report.

# **5. RECONCILIATION RESULTS**

## 5.1. Scope

### 5.1.1 Companies

#### Oil and gas sector

The UGEITI MSG agreed to include all four (4)<sup>157</sup> oil and gas companies with active licenses in FY 2021-22 in the reconciliation scope, regardless of any materiality threshold. Uganda National Oil Company (UNOC), holding a 15% participating interest as the Government's representative in Petroleum Production Licenses, made no payments to other government agencies related to the upstream sector. The UGEITI MSG agreed to include all four (4) oil and gas companies as follows:

**Table 57: List of oil and gas entities retained in the reconciliation scope**

N°	TIN	Name of Petroleum Company(ies)
1	1000171284	TOTALENERGIES EP UGANDA
2	1000491360	CNOOC UGANDA LTD
3	1013866034	ORANTO PETROLEUM LIMITED
4	1013940113	ARMOUR ENERGY LIMITED

#### Mining sector

The UGEITI MSG agreed to include in the reconciliation scope mining entities holding active licenses and which making material payments exceeding the materiality threshold of UGX 6,000,000,000 in the fiscal year 2021-22. These account for 98.82% of revenues from mining sector before reconciliation during the fiscal year 2021-22.

**Table 58: List of mining entities retained in the reconciliation scope**

N°	Taxpayer Name
1	TORORO CEMENT LTD
2	HIMA CEMENT LTD
3	NATIONAL CEMENT COMPANY UGANDA LIMITED
4	KAMPALA CEMENT CO. LIMITED
5	GOODWILL (UGANDA) CERAMIC CO. LIMITED
6	MOTA ENIGL ENGENHARIA E CONSTRUCAO AFRICA , SA
7	VIRAT ALLOYS LIMITED
8	DIAMOND STEEL UGANDA LIMITED
9	METRO CEMENT LIMITED
10	WAGAGAI MINING U LIMITED
11	NAMEKARA MINING COMPANY LIMITED
12	SINO MINERALS INVESTMENTS COMPANY LIMITED
13	MHK GENERAL AGENCIES LIMITED
14	ABASI BALINDA TRANSPORTERS LIMITED
15	Q3 HOLDINGS LIMITED
16	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED
17	SAMTA MINES & MINERALS (U) LIMITED
18	DELTA REFRACTORIES LIMITED
19	BUSIA SUGAR AND ALLIED LTD.
20	HILLMARKS LIMITED

### 5.1.2 Payments flow

During the scoping phase, Government Agencies that received payment flows from the extractive sectors were consulted. The UGEITI MSG agreed to include in the reconciliation scope the following payment flows:

<sup>157</sup>Source: Data received from Petroleum Authority of Uganda (PAU).

Table 59: List of payments flows

Payment flows	Extractive companies	Government Agencies
<b>Uganda Revenue Authority (URA)</b>		
1.1 PAYE	✓	✓
1.2 Withholding - Foreign Trans	✓	✓
1.3 Withholding Tax	✓	✓
1.4 Withholding - Management Fees	✓	✓
1.5 Customs Payments	✓	✓
1.6 Value Added Tax	✓	✓
1.7 Income Tax	✓	✓
1.8 Capital gain	✓	✓
1.9 Environmental Impact Assessment	✓	✓
1.10 Royalties	✓	✓
1.11 Licenses Fees	✓	✓
1.12 Annual mineral rents	✓	✓
1.13 Stamp duty	✓	✓
1.14 Other payment flows	✓	✓
<b>Social expenditure</b>		
3.1 Mandatory social expenditure	✓	✓
3.2 Discretionary social expenditure	✓	•
<b>Environmental expenditure</b>		
4.1 Mandatory environmental expenditure	✓	✓
4.2 Discretionary environmental expenditure	✓	•
<b>Infrastructure provisions and Barter arrangements</b>		
5.1 Value of the benefit stream during the fiscal year 2021/22	✓	✓
<b>Subnational payments</b>		
6.1 Any payment made to regional authority	✓	•
<b>Quasi-fiscal expenditure</b>		
7.1 Quasi-fiscal expenditure made by Uganda National Oil Company (UNOC & KML)	•	✓

### 5.1.3 Government Agencies

#### Oil and gas sector

Based on the oil and gas sector reconciliation scope proposed above, the government agencies that were required to report for the FY 2021-22 UGEITI Report are set out in the table below.

Table 60: List of Government Agencies within the oil and gas sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Uganda National Oil Company (UNOC)	Unilateral disclosure
3	Petroleum Authority of Uganda (PAU)	Unilateral disclosure
4	Directorate of Petroleum (DoP)	Unilateral disclosure
5	Uganda Registration Services Bureau (URSB)	Unilateral disclosure

#### Mining sector

Based on the mining sector reconciliation scope proposed above, the government agencies that were required to report for the FY 2021-22 UGEITI Report are set out in the table below.

Table 61: List of Government Agencies within the mining sector UGEITI reporting process

N°	Government Agency	Proposed Scope
1	Uganda Revenue Authority (URA)	Retained in the reconciliation scope
2	Directorate Of Geological Survey and Mines (DGSM)	Unilateral disclosure
3	Uganda Registration Services Bureau (URSB)	Unilateral disclosure
4	Kilembe Mines Limited	Unilateral disclosure

### 5.1.4 Non-revenue information

The table below summarizes the non-revenue information requirements as agreed by the MSG. Further details are provided in Annex 20.

**Table 62: List of non-revenue information requirement as agreed by the MSG**

N°	Requirement
2.1	Legal framework and fiscal regime
2.2	Contract and License Allocations
2.3	Register of Licenses
2.4	Contracts and Licenses
2.5	Beneficial Ownership
2.6	State Participation
3.1	Exploration Activities
3.2	Production Data
3.3	Export Data
3.4	Greenhouse Gas Emissions
4.2	Sale of the State's Share of Production or Other Revenues Collected in Kind
4.3	Infrastructure Provisions and Barter Arrangements
4.4	Transportation Revenues
4.6	Subnational payments
4.7	Level of disaggregation
4.8	Data timeliness
4.9	Data Quality and Assurance
4.10	Project Costs
5.1	Distribution of revenues
5.2	Subnational transfers
5.3	Additional information on revenue management and expenditures
6.1	Social expenditures and environmental payments
6.2	Quasi fiscal expenditures
6.3	Contribution of the Extractive Sector to the Economy
6.4	Environmental and social impact of extractive activities

## 5.2. Payment Reconciliation between extractive entities and Government Agencies

### 5.2.1 Reconciliation by Extractive Entity

A summary of the differences between payments reported by extractive entities and by Government Agencies is provided below, including consolidated figures, reconciliation adjustments, and remaining discrepancies. Payment flows reconciliations by company are detailed as follows:

**Table 63: Reconciliation by extractive entity for the fiscal year 2021-22**

No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	TOTALENERGIES EP UGANDA	124,458,431,019	124,192,272,714	266,158,305	-	-	-	124,458,431,019	124,192,272,714	266,158,305
2	CNOOC UGANDA LTD	34,957,619,805	34,806,370,593	151,249,212	-	-	-	34,957,619,805	34,806,370,593	151,249,212
3	ORANTO PETROLEUM LIMITED	505,920,026	1,768,254,462	(1,262,334,436)	-	-	-	505,920,026	1,768,254,462	(1,262,334,436)
4	ARMOUR ENERGY LIMITED	-	131,449,261	(131,449,261)	-	-	-	-	131,449,261	(131,449,261)
1	TORORO CEMENT LTD	254,348,849,003	265,216,291,024	(10,867,442,021)	(254,269,511,601)	(265,125,723,574)	10,856,211,973	79,337,402	90,567,450	(11,230,048)
2	HIMA CEMENT LTD	-	99,813,564,440	(99,813,564,440)	-	9,737,628,700	(9,737,628,700)	-	109,551,193,140	(109,551,193,140)
3	NATIONAL CEMENT COMPANY UGANDA LIMITED	-	60,042,770,464	(60,042,770,464)	-	6,230,406,400	(6,230,406,400)	-	66,273,176,864	(66,273,176,864)
4	KAMPALA CEMENT CO. LIMITED	19,660,886,572	19,682,862,231	(21,975,659)	-	2,225,333,654	(2,225,333,654)	19,660,886,572	21,908,195,885	(2,247,309,313)
5	GOODWILL (UGANDA) CERAMIC CO. LIMITED	-	16,118,822,140	(16,118,822,140)	-	-	-	-	16,118,822,140	(16,118,822,140)
6	MOTA ENGL ENGENHARIA E CONSTRUCAO AFRICA	7,068,527,216	9,626,959,782	(2,558,432,566)	(7,068,527,216)	(9,626,959,782)	2,558,432,566	-	-	-
7	VIRAT ALLOYS LIMITED	-	8,290,548,383	(8,290,548,383)	-	-	-	-	8,290,548,383	(8,290,548,383)
8	DIAMOND STEEL UGANDA LIMITED	-	6,037,478,158	(6,037,478,158)	-	37,319,100	(37,319,100)	-	6,074,797,258	(6,074,797,258)
9	METRO CEMENT LIMITED	-	4,965,599,843	(4,965,599,843)	-	635,507,550	(635,507,550)	-	5,601,107,393	(5,601,107,393)
10	WAGAGAI MINING U LIMITED	3,476,585,756	3,489,497,102	(12,911,346)	-	-	-	3,476,585,756	3,489,497,102	(12,911,346)
11	SINO MINERALS INVESTMENTS COMPANY LIMITED	1,131,401,794	1,807,475,605	(676,073,811)	-	-	-	1,131,401,794	1,807,475,605	(676,073,811)
12	MHK GENERAL AGENCIES LIMITED	-	1,051,198,042	(1,051,198,042)	-	-	-	-	1,051,198,042	(1,051,198,042)
13	ABASI BALINDA TRANSPORTERS LIMITED	-	1,044,253,493	(1,044,253,493)	-	-	-	-	1,044,253,493	(1,044,253,493)
14	Q3 HOLDINGS LIMITED	-	787,817,616	(787,817,616)	-	-	-	-	787,817,616	(787,817,616)
15	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	-	721,012,272	(721,012,272)	-	-	-	-	721,012,272	(721,012,272)
16	SAMTA MINES & MINERALS (U) LIMITED	-	677,488,179	(677,488,179)	-	-	-	-	677,488,179	(677,488,179)
17	DELTA REFRACTORIES LIMITED	-	434,603,429	(434,603,429)	-	-	-	-	434,603,429	(434,603,429)
18	BUSIA SUGAR AND ALLIED LTD.	-	21,094,000	(21,094,000)	-	409,752,000	(409,752,000)	-	430,846,000	(430,846,000)
19	HILLMARKS LIMITED	-	389,488,286	(389,488,286)	-	-	-	-	389,488,286	(389,488,286)
20	NAMEKARA MINING COMPANY LIMITED	4,662,488,218	2,708,339,270	1,954,148,948	-	-	-	4,662,488,218	2,708,339,270	1,954,148,948
<b>Total</b>		<b>450,270,709,409</b>	<b>663,825,510,789</b>	<b>(213,554,801,380)</b>	<b>(261,338,038,817)</b>	<b>(255,476,735,952)</b>	<b>(5,861,302,865)</b>	<b>188,932,670,592</b>	<b>408,348,774,837</b>	<b>(219,416,104,245)</b>

Source: UGEITI Declaration forms

The Reconciliation sheets by extractive entity are set out in **Annex 27** of this report.

## 5.2.2 Reconciliation by revenue stream

The table below shows the total initial payments reported by extractive entities and Government Agencies, after adjustments.

**Table 64: Reconciliation by revenue stream for the fiscal year 2021-22**

Amounts in UGX

N°	Description of Payment	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a) - (b)	Extractive company (d)	Government (e)	Difference (f) = (d) - (e)	Extractive company (g)	Government (h)	Difference (i) = (g) - (h)
<b>A- Bilateral company disclosures</b>		<b>444,993,384,594</b>	<b>663,825,510,789</b>	<b>(213,554,801,380)</b>	<b>(261,338,038,816)</b>	<b>(255,476,735,952)</b>	<b>(5,861,302,864)</b>	<b>188,932,670,593</b>	<b>408,348,774,837</b>	<b>(219,416,104,244)</b>
<b>Uganda Revenue Authority (URA)</b>		<b>444,993,384,594</b>	<b>663,825,510,789</b>	<b>(213,554,801,380)</b>	<b>(261,338,038,816)</b>	<b>(255,476,735,952)</b>	<b>(5,861,302,864)</b>	<b>188,932,670,593</b>	<b>408,348,774,837</b>	<b>(219,416,104,245)</b>
2.1	PAYE	67,042,585,113	78,926,801,014	(11,884,215,901)	(11,841,407,912)	(12,815,298,505)	973,890,593	55,201,177,201	66,111,502,509	(10,910,325,308)
2.2	Withholding - Foreign Trans	29,009,860,404	533,072,762	28,476,787,642	(28,485,003,756)	-	(28,485,003,756)	524,856,648	533,072,762	(8,216,114)
2.3	Withholding Tax	46,624,573,918	74,710,131,004	(28,085,557,086)	26,234,999,556	(3,819,501,635)	30,054,501,191	72,859,573,474	70,890,629,369	1,968,944,105
2.4	Withholding - Management Fees	1,837,916,859	39,565,644	1,798,351,215	(1,837,343,569)	-	(1,837,343,569)	573,290	39,565,644	(38,992,354)
2.5	Customs Payments	119,023,523,688	205,471,618,441	(86,448,094,753)	(107,151,409,367)	(107,812,253,800)	660,844,433	11,872,114,321	97,659,364,641	(85,787,250,320)
2.6	Value Added Tax	129,626,184,861	225,228,967,478	(95,602,782,617)	(88,926,156,559)	(91,730,049,428)	2,803,892,869	40,700,028,302	133,498,918,050	(92,798,889,748)
2.7	Income Tax	47,213,655,628	51,615,476,412	(4,401,820,784)	(47,043,762,350)	(47,554,716,758)	510,954,408	169,893,278	4,060,759,654	(3,890,866,376)
2.8	Local Excise Duty	-	-	-	-	19,246,468,541	(19,246,468,541)	-	19,246,468,541	(19,246,468,541)
2.9	Environmental Impact Assessment	30,287,830	-	30,287,830	1,143,498,812	1,264,180,913	(120,682,101)	1,173,786,642	1,264,180,913	(90,394,271)
2.10	Royalties	2,343,597,460	5,794,143,090	(3,450,545,630)	(1,542,923,536)	(1,542,923,536)	-	800,673,924	4,251,219,554	(3,450,545,630)
2.11	Licenses Fees	1,337,398,833	2,444,308,878	(1,106,910,045)	(9,914,433)	(746,686,840)	736,772,407	1,327,484,400	1,697,622,038	(370,137,638)
2.12	Annual mineral rents	903,800,000	-	903,800,000	(731,071,890)	-	(731,071,890)	172,728,110	-	172,728,110
2.13	Duty Stamp	-	-	-	2,675,000	990,714,555	(988,039,555)	2,675,000	990,714,555	(988,039,555)
2.14	Other payment flows	5,277,324,815	19,061,426,066	(13,784,101,251)	(1,150,218,812)	(10,956,669,459)	9,806,450,647	4,127,106,003	8,104,756,607	(3,977,650,604)
<b>Total payments</b>		<b>450,270,709,409</b>	<b>663,825,510,789</b>	<b>(213,554,801,380)</b>	<b>(261,338,038,817)</b>	<b>(255,476,735,952)</b>	<b>(5,861,302,865)</b>	<b>188,932,670,523</b>	<b>408,348,774,837</b>	<b>(219,416,104,245)</b>

Source: UGEITI Declaration forms

The Reconciliation sheets by extractive entity are set out in **Annex 27** of this report.



## 5.3. Adjustments

### 5.3.1 Adjustments to Extractive entities' templates

The adjustments were carried out following templates received from extractive entities and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The adjustments made are as follows:

**Table 65: Adjustments to Extractive entities' templates for the fiscal year 2021-22**

Adjustments to extractive company payments	Total Amount (in UGX)
Tax related to activity other than extractive	(261,338,038,817)
<b>Total added/deducted to amounts originally reported</b>	<b>(261,338,038,817)</b>

#### Taxes related to activity other than extractive

These are payment flows reported by mining companies but related to activities other than extractive. Adjustments were made on the basis of the percentage of extractive activity according to the declaration forms received from these companies. A summary of the adjustments made to company payments is set out in the table below:

**Table 66: Adjustments for Tax related to activity other than extractive by company**

Company	Percentage of extractive activity	Amount (in UGX)
Tororo Cement Ltd	0.03%	(254,269,511,601.00)
Mota Engil Engenharia E Construcao Africa , Sa	0.00%	(7,068,527,216)
<b>Total adjustments</b>		<b>(261,338,038,817)</b>

Details of the adjustments by payment stream can be presented as follows:

**Table 67: Adjustments for Tax related to activity other than extractive  
by payment stream**

Payment stream	Amount (in UGX)
Customs Payments	(107,151,409,366.67)
Value Added Tax	(88,926,156,559.20)
Income Tax	(47,043,762,350.00)
PAYE	(11,841,407,912.17)
Withholding Tax	(2,152,212,271.23)
Withholding - Management Fees	(1,837,343,569.40)
Royalties	(1,542,923,535.61)
Annual mineral rents	(731,071,890.29)
Withholding - Foreign Trans	(97,791,928.87)
Licenses Fees	(9,914,433.49)
Environmental Impact Assessment	(4,045,000.00)
<b>Total adjustments</b>	<b>(261,338,038,816.94)</b>

### 5.3.2 Adjustments to Government Agency templates

The adjustments were carried out on the basis of declaration forms received from extractive entities or from Government Agencies. The adjustments are detailed as follows:

**Table 68: Adjustments to Government Agencies' templates for the fiscal year 2021-22**

Adjustments to Government payments	Amount (in UGX)
Tax related to activity other than extractive (a)	(299,887,804,756)
Tax received not reported (b)	44,411,068,804
<b>Total added/deducted to amounts originally reported</b>	<b>(255,476,735,952)</b>

**(a) Taxes related to activity other than extractive**

These are payment flows reported by URA but related to activities other than extractive. Adjustments were made on the basis of the percentage of extractive activity according to the declaration forms received from the following companies:

**Table 69: Adjustments for revenues relating to activities other than extractive by company**

Company	Percentage of extractive activity	Amount (in UGX)
Tororo Cement Ltd	7.78%	(249,167,658,658)
Mota EngilEngenharia E ConstrucaoAfrica , Sa	1.00%	(11,939,736,794)
<b>Total adjustments</b>		<b>(431,168,238,935)</b>

Details of the adjustments by payment stream can be presented as follows:

**Table 70: Adjustments for revenues relating to activities other than extractive by payment stream**

Payment stream	Amount (in UGX)
Customs Payments	(107,812,253,800)
Value Added Tax	(91,730,049,428)
Income Tax	(47,592,035,858)
Local Excise Duty	(25,127,281,163)
PAYE	(12,815,298,505)
Other payment flows	(8,693,039,192)
Withholding Tax	(3,819,501,635)
Royalties	(1,542,923,536)
Licenses Fees	(746,686,840)
Environmental Impact Assessment	(7,495,186)
Duty Stamp	(1,239,613)
<b>Total adjustments</b>	<b>(299,887,804,756)</b>

**(b) Revenues received but not reported**

These payments were not included in URA's declaration forms but were reported in the payment flow details. Adjustments are outlined below by tax type and company:

**Table 71: Adjustments for revenues received but not reported**

Payment stream	Local Excise Duty (in UGX)	Income Tax (in UGX)	Total (in UGX)
TORORO CEMENT LTD	25,135,121,400		25,135,121,400
HIMA CEMENT LTD	9,737,628,700		9,737,628,700
NATIONAL CEMENT COMPANY UGANDA LIMITED	6,230,406,400		6,230,406,400
KAMPALA CEMENT CO. LIMITED	2,225,333,654		2,225,333,654
METRO CEMENT LIMITED	635,507,550		635,507,550
BUSIA SUGAR AND ALLIED LTD.	409,752,000		409,752,000
DIAMOND STEEL UGANDA LIMITED		37,319,100	37,319,100
<b>Total adjustments</b>	<b>44,373,749,704</b>	<b>37,319,100</b>	<b>44,411,068,804</b>

#### 5.4. Reconciled discrepancies

Following the adjustments made, the total unreconciled discrepancies amounted to UGX (219,416,104,245) representing (53%) of total revenues of UGX 408,348,774,837 included in the reconciliation scope. These unreconciled differences can be analysed as follows:

**Table 72: Summary of unreconciled discrepancies for the fiscal year 2021-22**

Reasons for differences	Amount (in UGX)
Reporting template not submitted by the extractive company (a)	(217,577,801,756)
Tax not reported by the extractive company (b)	(13,747,976,044)
Difference arising from receipts submitted by one party but not confirmed by the other party (c)	12,060,223,714
Receipts not reported by the extractive company (d)	(1,079,134,961)
Tax not reported by the Government Agency (e)	546,887,418
Receipts not reported by the Government Agency (f)	397,034,393
Not material difference (g)	(15,337,009)
<b>Total</b>	<b>(219,416,104,245)</b>

##### (a) Reporting template not submitted by the extractive company

These differences relate declaration forms submitted by the URA but not submitted by extractive companies. These payments reported by URA are detailed by company as follows:

**Table 73: Summary of unreconciled discrepancies for the fiscal year 2021-22**

Company	Amount (in UGX)
HIMA CEMENT LTD	109,551,193,140
NATIONAL CEMENT COMPANY UGANDA LIMITED	66,273,176,864
GOODWILL (UGANDA) CERAMIC CO. LIMITED	16,118,822,140
VIRAT ALLOYS LIMITED	8,290,548,383
DIAMOND STEEL UGANDA LIMITED	6,074,797,258
METRO CEMENT LIMITED	5,601,107,393

<b>Company</b>	<b>Amount (in UGX)</b>
MHK GENERAL AGENCIES LIMITED	1,051,198,042
ABASI BALINDA TRANSPORTERS LIMITED	1,044,253,493
Q3 HOLDINGS LIMITED	787,817,616
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	721,012,272
SAMTA MINES & MINERALS (U) LIMITED	677,488,179
DELTA REFRACTORIES LIMITED	434,603,429
BUSIA SUGAR AND ALLIED LTD.	430,846,000
HILLMARKS LIMITED	389,488,286
ARMOUR ENERGY LIMITED	131,449,261
Total	<b>217,577,801,756</b>

**(b) Tax not reported by extractive companies**

These differences relate to taxes reported by URA but not reported by extractive companies. Due to the lack of feedback from the companies concerned, these differences remain unreconciled. They are detailed by company and payment flow as follows:

**Table 74: Tax not reported by extractive companies in UGX**

Company	Value Added Tax	Local Excise Duty	Licenses Fees	Other payment flows	Income Tax
CNOOC UGANDA LTD	(11,247,066,305)				(11,247,066,305)
KAMPALA CEMENT CO. LIMITED		(2,225,333,654)		(21,976,400)	(2,247,310,054)
ORANTO PETROLEUM LIMITED			(174,919,776)		(174,919,776)
SINO MINERALS INVESTMENTS COMPANY LIMITED			(33,300,000)	(45,379,909)	(78,679,909)
	<b>(11,247,066,305)</b>	<b>(2,225,333,654)</b>	<b>(208,219,776)</b>	<b>(67,356,309)</b>	<b>(13,747,976,044)</b>

**(c) Difference arising from receipts submitted by one party but not confirmed by the other party**

These differences relate to receipts reported by one party for the same tax but not confirmed by the other. Due to a lack of feedback from the companies concerned, these discrepancies remain unreconciled. They are detailed by company and payment flow as follows:

**Table 75: Difference arising from receipts submitted by one party but not confirmed by the other party in UGX**

Company	Withholding Tax	Customs Payments	PAYE	Other payment flows	Total
CNOOC UGANDA LTD	11,189,264,749			1,281,423,911	12,470,688,660
NAMEKARA MINING COMPANY LIMITED	621,790,807	(1,590,197,019)	852,221,709	1,533,760,855	1,417,576,352
SINO MINERALS INVESTMENTS COMPANY LIMITED		(280,669,806)		(329,449,748)	(610,119,554)
TOTALENERGIES EP UGANDA				(137,654,369)	(137,654,369)
ORANTO PETROLEUM LIMITED				(1,080,267,375)	(1,080,267,375)
<b>Total</b>	<b>11,811,055,556</b>	<b>(1,870,866,825)</b>	<b>852,221,709</b>	<b>1,267,813,274</b>	<b>12,060,223,714</b>

**(d) Receipts not reported by extractive companies**

These differences relate to receipts reported by the URA but not by the extractive companies, despite payments being made for this tax. Due to a lack of feedback from the companies, these discrepancies remain unreconciled. The differences are outlined by company and payment flow as follow:

**Table 76: Receipts not reported by extractive companies in UGX**

Company	PAYE	Environmental Impact Assessment	Total
CNOOC UGANDA LTD	(1,043,992,985)	(27,994,691)	(1,071,987,676)
ORANTO PETROLEUM LIMITED	(7,147,285)	-	(7,147,285)
<b>Total</b>	<b>(1,051,140,270)</b>	<b>(27,994,691)</b>	<b>(1,079,134,961)</b>

**(e) Tax not reported by the Government Agency**

These differences relate to taxes paid by extractive companies but not reported by URA. Due to the lack of feedback from companies, these differences remain unreconciled. They are detailed by company and payment flow as follows:

**Table 77: Tax not reported by the Government Agency in UGX**

Company	Value Added Tax	Annual mineral rents	Environmental Impact Assessment	Total
NAMEKARA MINING COMPANY LIMITED	352,867,418	172,500,000	-	525,367,418
SINO MINERALS INVESTMENTS COMPANY LIMITED	-	-	21,520,000	21,520,000
<b>Total</b>	<b>352,867,418</b>	<b>172,500,000</b>	<b>21,520,000</b>	<b>546,887,418</b>

**(f) Receipts not reported by the Government Agency**

These differences relate to “Licenses Fees” receipts reported by TOTALENERGIES EP UGANDA but not by the URA, despite payments being made for this tax.

### Not material difference

The nonmaterial final discrepancies, amounting to less than 18,700,000 UGX, are detailed by company as follows:

Company	Total
WAGAGAI MINING U LIMITED	(12,911,346)
NAMEKARA MINING COMPANY LIMITED	11,205,178
TORORO CEMENT LTD	(11,230,048)
SINO MINERALS INVESTMENTS COMPANY LIMITED	(8,794,348)
TOTALENERGIES EP UGANDA	6,778,281
CNOOC UGANDA LTD	(385,467)
KAMPALA CEMENT CO. LIMITED	741
<b>Total</b>	<b>(15,337,009)</b>

# **6. RECOMMENDATIONS**



## 6.1. Recommendations for the FY 2021-2022

### 6.1.1. Establishing a legal basis for the UGEITI reporting process (EITI Requirement 4.1)

<u>Description:</u>	<u>Recommended Actions:</u>
<p>During the reconciliation process, significant discrepancies amounting to UGX 219 billion between company and government agency declarations remain unresolved, representing 53.73% of the total revenues within the reconciliation scope. These discrepancies, primarily due to the non-submission of declaration forms, underscore the urgent need to enhance the quality of initial declarations.</p> <p>A key issue is the absence of a legal framework obliging companies to engage fully in transparency initiatives. Without mandatory provisions requiring compliance, companies often display reluctance or hesitation, creating barriers to achieving comprehensive and accurate reporting in line with EITI Requirement 2.1, which emphasizes the need for transparent systems for the disclosure of extractive sector information.</p> <p>On the government side, despite the active participation of agencies in workshops, many failed to submit complete and comprehensive declaration forms. This insufficient engagement significantly undermines the quality of the data provided and compromises the credibility of the reporting process.</p>	<p>We recommend the following steps:</p> <ol style="list-style-type: none"> <li>1- Agreeing on a Roadmap for Legal Reform: to enhance the legislation for reporting. The: UGEITI MSG should advocate for establishing or strengthening the legal framework that mandates the participation of both companies and government agencies in transparency reporting. This will ensure that all parties are legally required to submit timely and accurate reports in compliance with EITI standards.</li> <li>2- Increase Participation and Training for Focal Points: In addition to targeting senior officials, ensure that the actual reporting focal points—those responsible for filling out the declaration forms—attend meetings and workshops. Organize specific training sessions focused on EITI-specific reporting requirements and technical skills to improve data accuracy.</li> <li>3- Improve Communication Mechanisms: Establish clear and consistent communication channels between senior officials and focal points to ensure that reporting instructions are properly relayed. This will help minimize reporting errors or omissions and foster better coordination between entities.</li> </ol> <p>By advocating for a stronger legal framework and providing targeted training and improved communication, UGEITI can enhance the accuracy and reliability of data submissions. This, in turn, will bolster transparency, accountability, and the overall credibility of Uganda’s extractive sector reporting in alignment with EITI Requirement 2.1.</p>
	<b>Priority:</b> High
	<b>Targeted institutions:</b> Government Entities, Extractive Companies

### 6.1.2. Improving the Identification of Extractive Revenues (EITI Requirement 4.1)

**Description:**

Some extractive revenues collected by the Uganda Revenue Authority (URA) are recorded without clear identification of the type of payment. For instance, URA’s system does not specify royalty payments but rather presents the names of the corresponding minerals. Gaps in the identification of similar payment flows may result in the underestimation or misallocation of budgetary resources. Such shortcomings hinder the government’s ability to effectively allocate funds toward national priorities, undermining the transparency and credibility of the budgetary process.

**Recommended Actions:**

We recommend the following steps:

- 1- Enhance Payment Flow Identification: URA should implement more specific payment identification to ensure that revenues related to the extractive sector are comprehensively compiled and accurately categorized based on their specific tax types (e.g., royalties, corporate taxes) rather than using names that may not match the legislation This will improve the traceability of revenue streams.
  
- 2- Provide Targeted Training: Conduct targeted training sessions for URA officials and other relevant staff on best practices for EITI reporting. This will help ensure consistency and accuracy in the classification of payments.

**Priority:** Medium

**Targeted institutions:** Uganda Revenue Authority (URA)

### 6.1.3. Incorporating TIN and historical information in the mining cadastre

**Description:**

According to EITI Requirement 2.3, cadastres must contain updated and complete information for each license granted to companies, specifically:

- i. License holders;
- ii. The coordinates of the licensed area, where available;
- iii. The application date, the award date, and the duration of the license; and
- iv. In the case of production licenses, the commodities being produced.

However, the mining license cadastre maintained by the Directorate of Geological Survey and Mines (DGSM) is lacking in several key areas, including:

- The identification number of license holders, as required by EITI Standard 2023, Requirement 2.3.
- Historical information of all licenses that have been granted, transferred, retroceded, or expired.

**Recommended Actions:**

To fully comply with EITI Requirement 2.3, it is recommended that the Directorate of Geological Survey and Mines (DGSM) update the Mining Cadastre: Ensure the inclusion of the license holder identification numbers and detailed license history for all licenses that have been granted, transferred, retroceded, or expired. This should be regularly updated and verified for accuracy.

**Priority:** High

**Targeted institutions:** Directorate of Geological Survey and Mines (DGSM)

**6.1.4. Enhancing comprehensiveness of data on beneficial ownership (Requirement 2.5)**

<p><b>Description:</b></p> <p>EITI Requirement 2.5 states: “Information about the identity of the beneficial owner must include the name of the beneficial owner, their nationality, and their country of residence, as well as identifying any politically exposed persons.”</p>	<p><b>Recommended Actions:</b></p> <p>The MSG should agree on the comprehensiveness of the beneficial ownership data and consider including information on politically exposed persons as required by EITI Requirement 2.5.</p>
<p>The beneficial ownership data collected for the national registry does not include information on politically exposed persons.</p>	<p><b>Priority:</b> High</p> <p><b>Targeted institutions:</b> MSG, URSB</p>

### 6.1.5. Disclosure of Financial Statements for reporting companies (EITI Requirements 2.6.b and 4.1.c)

**Description:**

EITI Requirements 2.6.b states:” SOEs are required to publicly disclose their audited financial statements, or the main financial items (i.e. balance sheet, profit/loss statement, cash flows) where financial statements are not available. Legal and regulatory barriers inhibiting the timely disclosure of audited financial statements must be documented by the reporting entity.”

EITI Requirement 4.1.c states:” Companies are expected to publicly disclose their audited financial statements, or the main items (i.e. balance sheet, profit/loss statement, cash flows and effective tax rates) where financial statements are not available at country level.”

The State-owned enterprises (SOEs) namely Uganda National Oil Company (UNOC) and Kilembe Mines Limited did not publicly disclose their audited financial statements, as required by EITI requirement 2.6. (b).

Similarly, companies included in the reconciliation scope did not publish their financial statements as required by EITI Requirement 4.1.c.

**Recommended Actions:**

SOEs and companies making material payments should publicly disclose their financial statements.

In cases where audited statements are not available, the following key financial items should be disclosed:

- Balance sheet, profit and loss statements, and cash flows.
- Documentation of any legal or regulatory obstacles inhibiting timely disclosure.

**Priority:** High

**Targeted institutions:** UNOC, Kilembe Mines Ltd., MSG, Ministry of Finance.

### 6.1.6. Disclosure of Project Costs (EITI Requirement 4.10)

**Description:**

None of the companies nor PAU reported data on project costs such as CAPEX (Capital Expenditure) and OPEX (Operational Expenditure) for extractive projects as required by EITI Requirement 4.10.

**Recommended Actions:**

The Petroleum Authority of Uganda (PAU) should ensure the timely and complete disclosure of project costs, including CAPEX and OPEX. This would improve transparency on these costs and allow stakeholders to better understand the financial landscape of Uganda's extractive sector.

**Priority: High**

**Targeted institutions: PAU, Ministry of Finance, MSG**

### 6.1.7. Greenhouse Gas Emissions (EITI Requirement 3.4)

#### Description:

There is no framework for reporting greenhouse gas (GHG) emissions from the extractive industries in Uganda. This lack of data may hinder efforts to monitor environmental impacts and comply with national and international climate goals.

#### Recommended Actions:

The government of Uganda should develop and implement a framework for disclosing greenhouse gas (GHG) emissions from extractive industries. This framework should:

- Require extractive companies to report on their GHG emissions.
- Align with international best practices and climate commitments.
- Include guidelines on the calculation and reporting of emissions data.

Priority: Medium

Targeted institutions: Ministry of Energy, Ministry of Environment, NEMA URA, PAU, MSG

## 6.2. Follow-up on prior years recommendations

N°	Recommendation	Status/progress
1	<p><b>Updating data on the contribution of the informal mining sector (EITI Requirement 6.3) (Second EITI Report)</b> The ASM contribution to employment was not included in the extractive sector's employment for FY 2020-21 because of lack of updated information as detailed in Section 2.2 of this report. We recommend that further studies be conducted to document the contribution of the informal mining sector to the country's economy. This would support DGSM and MEMD in their regulation and oversight of the mining sector.</p>	<p>The Mining and Minerals Act and Regulations 2022 and 2023 respectively, have introduced the Artisanal Mining License. This formalization process will ensure that the Government is able to regulate and collect information on the ASM activities in the country. The Secretariat is engaging the World Bank to fund studies on the mining sector that will be able to come up with updated information on the ASM activities in Uganda.</p>
2	<p><b>Awarding licenses (EITI Requirement 2.2) (Second Report)</b> The review of the licenses awarded during the fiscal year 2020-21 revealed that some required criteria were not met. It was recommended that an independent audit of the mining license awards be conducted to improve the licensing process.</p>	<p>Whereas the Directorate of Geological Survey and Mines (DGSM) maintains that there were no deviations from the criteria for awarding licenses, the MSG recognized the relevance of having an independent audit of the mining license awards in order to ascertain the robustness of the licensing process.</p>
3	<p><b>Mainstreaming and systematic disclosure of EITI data</b> The EITI data disclosed in this report was collected from different sources, including Government Agencies selected in the UGEITI reporting process. However, regarding the contextual information on the extractive sector, data on revenues collected and budget allocations are not systematically published within a centralized platform. Government Agencies should set up an open EITI database in their systems as detailed in Section 8.1 of the UGEITI report. (First Report FY 2019/20)</p>	<p>Reporting entities have been informed that EITI is moving toward systematic disclosure. The Secretariat has encouraged reporting entities to make information available to the public on their websites. The Secretariat calls on all MSG members to ensure that the report is published on their websites. The UGEITI Secretariat is constantly updating its website in order to make EITI data accessible to the general public. (This includes publishing relevant links to the different information required by the EITI Standard). The Secretariat is engaging the World Bank to fund the development of a platform for collecting and publishing EITI data and information online and in real time.</p>
4	<p><b>Mainstreaming and systematic disclosure of EITI data. (Second Report)</b> The UGEITI Multi Stakeholder Group is encouraged to put in place a roadmap for the implementation of an open data platform that centralises all EITI data. This roadmap should provide a clear open data policy on the access, release and re-use of EITI data. Government Agencies and extractive entities are expected to publish EITI data under an open license, and to make users aware that information can be reused without prior consent as stipulated by EITI Requirement 7.2 Data accessibility and open data.</p>	<p>The Secretariat is engaging the World Bank to fund the development of a platform for collecting and publishing EITI data and information online and in real time.</p>



N°	Recommendation	Status/progress
5	<p><b>Public disclosure of the register of licenses (First Report)</b> Details on licenses, including the full text, are available from DGSM at a fee.</p> <p>It is recommended to make publicly accessible the full text of the licenses, as detailed in Section 8.2.</p>	<p>The licenses are standard forms provided in the law, and the information filled in on the forms is the information that is publicly available on the Mining Cadastre. DGSM therefore considers the transparency requirement to be fully met.</p>
6	<p><b>Public disclosure of the full text of the mining licenses on the Ministry website. (Second Report)</b> Even though hard copies of licenses are accessible through payment of administrative fees as detailed in Section 4.5.2 of the second UGEITI report FY 2020/21, it is recommended that the full text of the licenses be made publicly accessible online through the Ministry website.</p>	<p>DGSM noted that there were ongoing internal discussions within the Directorate to have licenses accessible online in read-only format.</p>
7	<p><b>Public disclosure of contracts and licenses in Petroleum and Mining sectors. (This is the same for both Reports: FY 2019/20 and FY 2020/21)</b> Currently, Production Sharing Agreements are not publicly available. The UGEITI MSG should set out a short-term work plan for the publication of all agreements in the extractive sector. This work plan may include the following:</p> <ul style="list-style-type: none"> <li>- defining how the publication of petroleum and mineral agreements can be undertaken, and consider using UGEITI's official website;</li> <li>- the steps required for all petroleum and mineral agreements to be published and how to make these accessible to the public;</li> <li>- a realistic short-term timeline as to when such data could be available; and</li> <li>- performing a review of the institutional or practical barriers that may prevent such publication.</li> </ul>	<p>The MSG has taken steps to facilitate and support contract disclosure in order to meet EITI Requirement 2.4. The MSG through the Contracts Disclosure and Legal Affairs Committee organized a training workshop from 30th September to 1st October 2021. The core objective of the event was to train members of MSG on contracts disclosure, with the aim of them developing a plan/roadmap for contract disclosure. From this training session, the Committee came up with a proposed roadmap to contract disclosure for the MSG. It contains the following steps:</p> <ol style="list-style-type: none"> <li>1. Identification of objectives for contract disclosure</li> <li>2. Engagement of key stakeholders</li> <li>3. Publishing a list of all active contracts in the Country</li> <li>4. Current State of Contract Disclosure</li> </ol> <p>Two petroleum companies (TotalEnergies and CNOOC Uganda Ltd) wrote to the Minister of Energy and Mineral Development stating their willingness to disclose the PSAs. The Minister of Finance, Planning and Economic Development wrote to the Attorney General informing him about the corrective measure raised in Uganda's Validation Report on the requirement to disclose contracts as prescribed in the EITI Standard. The Hon. MoFPED also brought to the attention of the Attorney General, that Total Energies and CNOOC had formally written to the Minister of Energy and Mineral Development, expressing their no objection to disclosing their PSAs.</p> <p>The Attorney General responded, in a letter dated 2nd July 2024, by stating with the consent from Total Energies and CNOOC, there will be no breach of the confidentiality obligation by the Government of Uganda if the PSAs are disclosed se per the EITI Standard Requirement 2.4. The Attorney General then advised if deemed appropriate, the PSAs may be disclosed as prescribed by the EITI Standard Requirement 2.4.</p>

N°	Recommendation	Status/progress
8	<p><b>Data quality and assurance (This is the same for both Reports: FY 2019/20 and FY 2020/21)</b>  A number of reporting entities did not comply with the assurance process agreed upon by the UGEITI MSG as summarized in Section 8.4 of the UGEITI report.</p> <ul style="list-style-type: none"> <li>- The UGEITI MSG should engage with reporting entities and emphasize the importance of complying with this provision of proper signature and certification of templates by auditors for future reports, in order to meet EITI Requirement 4.9.</li> </ul> <p>It is also recommended to put in place an assurance process for the Government declaration forms to allow their reconciliation with the audited accounts. (Second Report FY 2020/21)</p>	<p>The Chairperson of the MSG wrote to the companies regarding this recommendation and urged them to take the necessary steps to ensure that they comply with the data assurance requirements for the upcoming EITI Reports. TotalEnergies responded. The Secretariat requested the remaining two companies that received the Chairperson's letter to respond in writing.</p>
9	<p><b>Accuracy of export data</b>  Government Agencies' records on exports were different as detailed in Section 4.13.3 of the UGEITI report. The two agencies concerned, DGSM and URA, do not systematically cross-check export data against each other's records to identify the inconsistencies.</p> <ul style="list-style-type: none"> <li>- DGSM and URA should implement automated controls to ensure the comprehensiveness of export data reported by extractive entities, and develop analytic tools to ensure better control of mineral trading as detailed in Section 8.5 of the UGEITI report. (First Report FY 2019/20)</li> </ul>	<p>The Chairperson of the MSG wrote to the DGSM of the Ministry of Energy and Mineral Development informing them of the recommendation and requested an update on the status. The Chairperson is yet to receive a response to this letter. The Ministry of Energy and Mineral Development wrote to the Uganda Revenue Authority on this matter. These two agencies have had engagements and agreed to implement the following measures:</p> <ol style="list-style-type: none"> <li>To create a single window portal for the two agencies so to track the transactions on mineral exports.</li> <li>Share monthly updates of export data collected to identify discrepancies, if any.</li> </ol> <p>An engagement between DGSM &amp; URA was held on 29th December, 2022 to discuss the implementation of automated controls to ensure the comprehensiveness of export data reported by extractive entities using an Electronic Single Window system.  <a href="https://drive.google.com/drive/folders/16PqUWychM1V_aufekON58iNxnTMatBq?usp=drive_link">https://drive.google.com/drive/folders/16PqUWychM1V_aufekON58iNxnTMatBq?usp=drive_link</a></p> <p>The Electronic Single Window System will facilitate business and compliance, help DGSM obtain information on mineral exports. It will also enable URA &amp; DGSM officials investigate mineral trade discrepancies and ensure fast verification of export documents. The next steps are to confirm the openness of the Mining Cadastre system, provide detailed application content and workflow, involve the Ministry of Energy and Mineral Development in communication, map mineral codes and provide detailed classification of refined products, and form a team to handle URA matters.</p> <p>The Secretariat is engaging the World Bank to fund a diagnostic study on the mining sector which is expected to identify the causes and possible solutions in regard to accuracy of export data.</p>
10	<p><b>Production details and export data of gold (EITI Requirements 3.2 and 3.3)</b></p>	<p>The Secretariat is engaging the World Bank to fund a diagnostic study on the mining sector. This study aims to formally recognize the contribution of Artisanal and Small-scale miners (ASMs) that are predominantly working in informal gold mines. The study intends to highlight the quantities of</p>

N°	Recommendation	Status/progress
	<p>The commercial balance of gold shows that imported gold in the country is higher than gold exports as detailed in Section 4.12.2 of the second UGEITI report FY 2020/21.</p> <p>The analysis of gold quantities traded in the country would need to be completed in future by undertaking a study to generate information on quantities of gold production, refining and export in order to minimize variations in the value chain. (Second Report FY 2020/21)</p>	<p>minerals (gold) extracted and traded by the ASMs in order to understand production and export of the extracted minerals.</p>
11	<p><b>Public disclosure of beneficial ownership information</b></p> <p>To date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.</p> <p>- We recommend that the UGEITI MSG and URSB put in place a roadmap relating to the disclosure of information on beneficial ownership as detailed in Section 8.6 of the UGEITI report. (First Report FY 2019/20)</p> <p>Extractive entities included in the reconciliation scope have been requested to submit information on their beneficial owners as detailed in Section 4.10 of the second UGEITI report FY 2020/21.</p> <p>Nevertheless, to date, there is no comprehensive register of data on beneficial owners of all companies operating in the mining, oil and gas sectors.</p> <p>URSB undertook several activities in the establishment of the BO register as detailed in Section 4.17.2 of the second UGEITI report FY2020/21.</p> <p>We recommend that URSB expedites the BO register and puts in place:</p> <p>- an assurance process of information and due diligence procedures to ensure reliability of the information declared; and plans for developing a database that would be filled in by reporting entities systematically online rather than manually through hard copies of the required forms. (Second Report FY 2020/21)</p>	<p>The previous work plan July 2022 - June 2023 incorporated activities aimed at promoting beneficial ownership transparency. The activities completed so far include:</p> <p>I. A workshop for the National Beneficial Ownership Committee that took place on 19th and 20th October 2022. The purpose of this workshop was to build the capacity of the members of the Committee in implementation of beneficial ownership transparency. <a href="https://www.ugeiti.org/wp-content/uploads/2023/09/SEATINI-CSCO-workshop-for-Tax-Chart-on-Beneficial-Ownership-in-Uganda.pdf">https://www.ugeiti.org/wp-content/uploads/2023/09/SEATINI-CSCO-workshop-for-Tax-Chart-on-Beneficial-Ownership-in-Uganda.pdf</a></p> <p>II. URSB had a stakeholder engagement to discuss the beneficial owners Regulations with support from Transparency Uganda and UGEITI at Fairway Hotel on 20th-21st December 2022. <a href="https://www.ugeiti.org/wp-content/uploads/2023/09/Engagement-on-the-development-of-Beneficial-Ownership-Transparency-in-Uganda.pdf">https://www.ugeiti.org/wp-content/uploads/2023/09/Engagement-on-the-development-of-Beneficial-Ownership-Transparency-in-Uganda.pdf</a></p> <p>Key legal reforms that have been made to increase transparency of beneficial ownership include the enactment of:</p> <p>The Companies (Amendment) Act, 2022. The Minister of Justice and Constitutional Affairs issued the Companies (Beneficial Ownership) Regulations, 2023.</p> <ol style="list-style-type: none"> <li>1. The Partnerships (Amendment) Act, 2022.</li> <li>2. The Trustees Incorporation (Amendment) Act, 2022.</li> <li>3. The Cooperative Societies (Amendment) Act, 2022.</li> <li>4. The Anti-Money Laundering (Amendment) Act, 2022.</li> <li>5. The Insolvency (Amendment) Act, 2022.</li> <li>6. The Anti-Terrorism (Amendment) Act, 2022.</li> <li>7. The Excise Duty (Amendment) Act, 2022.</li> </ol> <p>Uganda Registration Services Bureau (URSB) has held a number of public stakeholder engagements that were open to the public to sensitize them about the requirement to submit BO information. Some of these are:</p> <ul style="list-style-type: none"> <li>• On January 11, 2023, URSB issued a public notice on the requirement to submit beneficial owners' information. This includes that all legal entities registered with the URSB are required to file their beneficial owners' information within 30 days from the date of the notice.</li> <li>• It has requested the Ministry of Information and Communications Technology and National Guidance (ICT &amp; NG) to support the incorporation of beneficial owner</li> </ul>

N°	Recommendation	Status/progress
		<p>information filing in the Online Business Registration System (OBRS). Pending this development, new companies are required to fill and upload the beneficial owner form as part of the registration documents on OBRS.</p> <ul style="list-style-type: none"> <li>• It wrote to over 60 stakeholders informing them of the developments in the law and inviting them for a webinar on the same. Consequently, URSB held two Stakeholder engagements on the implementation of the beneficial ownership (1000 participants on the call) on 8th and 10th February 2023.</li> <li>• It has held a number of talk-shows on beneficial ownership via local radio and TV channels and more are lined-up to happen.</li> <li>• Over 12,000 entities' BO forms have been processed. URSB estimate the pending unprocessed forms to be 18,000.</li> </ul> <p>The amended laws have been used by URSB to begin gathering data on beneficial ownership. (URSB NOTICE) The BO forms to be filled and submitted to URSB are accessible online at Business Registration Forms (ursb.go.ug):</p> <ol style="list-style-type: none"> <li><a href="https://ursb.go.ug/storage/publications/downloads/requirement-to-submit-beneficial-ownership-information-1673425355.pdf">https://ursb.go.ug/storage/publications/downloads/requirement-to-submit-beneficial-ownership-information-1673425355.pdf</a></li> <li><a href="https://ursb.go.ug/storage/publications/downloads/requirement-to-submit-beneficial-ownership-information-1673425355.pdf">https://ursb.go.ug/storage/publications/downloads/requirement-to-submit-beneficial-ownership-information-1673425355.pdf</a></li> <li>Companies (Beneficial Owner) Regulations, 2022 (6) (2).pdf (ursb.go.ug)</li> </ol> <p>URSB is updating the companies register to include BO information in the companies register. Members of the public can apply to search the register at a fee.</p>

# ANNEXES

## Annex 1: Approach and methodology

Steps	Approach and methodology
<b>Scoping Study</b>	<p>In accordance with our terms of reference, we carried out a scoping study, which was communicated to the UGEITI MSG on matters to be considered in determining the scope for the FY 2021-22 UGEITI report, including:</p> <ul style="list-style-type: none"> <li>• materiality threshold for receipts and payments;</li> <li>• taxes and revenues to be covered;</li> <li>• extractive entities and Government Agencies to be included in the report;</li> <li>• declaration forms to be used; and</li> <li>• assurances to be provided by reporting entities to ensure the credibility of the data made available to us.</li> </ul> <p>The results of the scoping analysis described in Section 5.1 of this report were approved by the UGEITI MSG on 25 July 2024.</p>
<b>Data Collection</b>	<p>Instructions were developed, including declaration forms and reporting guidelines, requesting extractive entities and Government Agencies to report all required data.</p> <p>On 6 August 2024 a workshop for reporting entities was held to discuss the key aspects of data collection. During this workshop the Independent Administrator presented the following: -</p> <ul style="list-style-type: none"> <li>• reconciliation process;</li> <li>• reconciliation scope;</li> <li>• declaration forms and instructions;</li> <li>• lessons learnt from other reconciliation processes; and</li> <li>• reconciliation issues.</li> </ul> <p>After the workshop, the access to the reporting package, including the Declaration forms and the instructions for their completion, was shared with the key government and extractive entities.</p> <p>Both the extractive entities and Government agencies were required to report directly to the Independent Administrator (IA). They were also requested to direct any queries about the declaration forms to the IA.</p>
<b>Reconciliation and Investigation of Discrepancies</b>	<p>The process of reconciling the data and investigating discrepancies was carried out between 7 August and 14 August 2024. In carrying out the reconciliation, the following procedures were followed:</p> <ul style="list-style-type: none"> <li>• the figures reported by extractive entities were compared item-by-item to the figures reported by Government Agencies. Consequently, all discrepancies identified have been listed item by item in relation to each Government Agency and extractive entity;</li> <li>• where data reported by extractive entities agreed with the data reported by Government Agencies, the government figures were considered to be correct, and no further action was undertaken; and</li> <li>• Government Agencies and extractive entities were requested to provide supporting documents and/or confirmation for any adjustments to the information provided on the original data collection templates.</li> </ul>

Steps	Approach and methodology
	<p>In cases where it was not possible to resolve discrepancies, reporting entities were contacted directly for additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved. The results of the reconciliation exercise are presented in Section 5 of this report.</p>
<p><b>Reliability and Credibility of Data Reported</b></p>	<p>In order to comply with Requirements 4.3, 4.6, 4.9, 5.2.a and 5.2.b of the 2023 EITI Standard, the UGEITI MSG agreed on a procedure to address data quality and assurance of information submitted by reporting entities. To ensure that EITI data submitted by reporting entities had been subject to credible, independent audits, applying international auditing standards, we recommended the following approach with regards to the reporting process by Government Agencies and extractive companies included in the UGEITI reporting scope:</p> <ul style="list-style-type: none"> <li>✓ the declaration forms submitted by companies and Government Agencies should be signed by an authorised senior officer (at management level) and an authorised senior official respectively;</li> <li>✓ Government Agencies: the Auditor General must certify that the figures reported by Government Agencies are complete and agree with the audited accounts for the fiscal year 2021-22; and</li> <li>✓ extractive entities selected in the reconciliation scope would be required to submit their audited financial statements for the fiscal year 2021-22.</li> </ul> <p>For any changes to the information provided in the original data collection templates, supporting documents and/or confirmation from reporting entities would have to be made available to the Independent Administrator.</p>
<p><b>Accounting records</b></p>	<p>In accordance with Requirement 4.7 of the EITI Standard, data was reported by Project, by company, by payment flow and by Government Agency. Reporting entities were asked to provide relevant details along with the declaration forms for each payment flow, as well as contextual information.</p> <p>The reconciliation was carried out on a cash basis. Accordingly, payments made prior to 1 July 2021 were excluded. The same applied to payments made after 30 June 2022.</p> <p><b><u>Extractive entities</u></b> Extractive entities usually prepare their accounting records on accrual basis, i.e., the tax expense is recognised at the time it is due rather than at the time when it is paid. However, for EITI purposes, only amounts actually paid during the Fiscal Year, i.e., from 1 July 2021 to 30 June 2022 were reported in the declaration forms.</p> <p><b><u>Government Agencies</u></b> In respect of Government Agencies, care was taken to ensure that amounts shown on the “Payment/Receipt Report” line included all receipts in the 2021-22 fiscal year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.</p>

## Annex 2: List of Mineral Rights that were awarded during FY 2021-22

Type	#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
EL	1	EL00288	Alom Mining and Geohydro Services	Base Metals, Gold	18/02/2022	17/02/2025	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
EL	2	EL00258	ARRM Investments Limited	Berrylium, Coltan, Kaolin, Tin	10/11/2021	09/11/2024	Western Region, Mitooma, Ntungamo, Rukungiri
LL	3	LL00232	ARRM Investments Limited	Berrylium, Kaolin, Lithium, Manganese	12/08/2021	11/08/2023	Western Region
EL	4	EL00261	Asli Energy Limited	Base Metals, Gold, Limestone, Marble	17/11/2021	16/11/2024	Northern Region, Moroto
EL	5	EL00210	Bask Mines Limited	Bentonite	02/07/2021	01/07/2024	Western Region, Hoima
EL	6	EL00263	Ben Waliggo	Base Metals, Gold	17/11/2021	16/11/2024	Central Region, Mubende; Western Region, Kibaale
EL	7	EL00238	C31 Uganda SMC Limited	Base Metals, Copper, Gold	26/08/2021	25/08/2024	Western Region, Bushenyi
EL	8	EL00250	CEM Enterprises (U) Limited	Base Metals, Gold, Tantalite	21/10/2021	20/10/2024	Western Region, Kanungu
EL	9	EL00216	Dajiang Co Limited	Marble	02/07/2021	01/07/2024	Northern Region, Moroto
EL	10	EL00219	Dazhong Iron and Steel Industries Limited	Iron Ore	02/07/2021	01/07/2024	Western Region, Kisoro
EL	11	EL00222	Diamond Steel Uganda Limited	Base Metals, Gold	02/07/2021	01/07/2024	Western Region, Ibanda, Kamwenge
EL	12	EL00217	Emirates Mining Limited	Gold, Tin	02/07/2021	01/07/2024	Western Region, Bushenyi, Mitooma, Rukungiri
EL	13	EL00220	Emirates Mining Limited	Base Metals, Gold	05/07/2021	04/07/2024	Western Region, Kiruhura
EL	14	EL00227	Emirates Mining Limited	Copper, Gold	21/07/2021	20/07/2024	Northern Region, Kaabong, Kotido
EL	15	EL00264	GAMEPLAY KAMPALA LTD	Base Metals, Gold	03/12/2021	02/12/2024	Western Region, Kabale, Kanungu, Rukungiri
EL	16	EL00252	Gecko Minerals Uganda Limited	Base Metals, Berrylium, Coltan, Lithium, Rare Earth Elements, Tin	01/10/2021	30/09/2024	Western Region, Ntungamo
EL	17	EL00247	Gems International Limited	Pozzolana	17/09/2021	16/09/2024	Western Region, Kabarole, Ntoroko



Type	#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
EL	18	EL00253	Gems International Limited	Volcanic Ash	06/10/2021	05/10/2024	Western Region, Kisoro
LL	19	LL00240	Gems International Limited	Pozzolana	25/08/2021	24/08/2023	Western Region, Kabarole
EL	20	EL00291	Guangxi Yande Mining Co. Ltd	Base Metals, Gold	18/02/2022	17/02/2025	Northern Region, Kaabong
EL	21	EL00271	Harmony Resources (SMC) Limited	Base Metals, Gold	22/12/2021	21/12/2024	Eastern Region, Bugiri, Namayingo
EL	22	EL00280	Hongda Runze Mining (U) - SMC Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Ibanda
LL	23	LL00209	Jimde Limited	Gold, Industrial Minerals	05/07/2021	04/07/2023	Central Region, Ssembabule
EL	24	EL00246	Jowas Enterprises Limited	Limestone, Marble	17/09/2021	16/09/2024	Northern Region, Moroto
LL	25	LL00286	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Northern Region, Moroto
LL	26	LL00287	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Northern Region, Moroto
EL	27	EL00225	Jupiter Minerals and Mining (U) Limited	Base Metals, Gold, PGM, Rare Earth Elements	09/07/2021	08/07/2024	Western Region, Hoima
EL	28	EL00270	Kathrada Mining Uganda Limited	Base Metals, Gold, PGM	20/12/2021	19/12/2024	Western Region, Kabale, Kisoro
LL	29	LL00218	Katongo Miners Association Limited	Base Metals, Wolfram	02/07/2021	01/07/2023	Western Region, Kabale
EL	30	EL00266	Katuugo Gold Company Limited	Base Metals, Gold	22/12/2021	21/12/2024	Central Region, Mubende
LL	31	LL00248	Kiboga United Artisanal miners and Processors Association	Gold	21/09/2021	20/09/2023	Central Region, Kiboga
EL	32	EL00262	KPX Consult Limited	Base Metals, Gold	17/11/2021	16/11/2024	Central Region, Kyankwanzi; Western Region, Kibaale
EL	33	EL00236	Kyekahoma Company Limited	Gold	24/08/2021	23/08/2024	Northern Region, Arua, Yumbe
LL	34	LL00231	Leadway Group Limited	Gold	06/08/2021	05/08/2023	Central Region, Mubende

Type	#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
LL	3 5	LL00259	Lomilo & Sons Limited	Limestone	17/11/2021	16/11/2023	Northern Region, Moroto
LL	3 6	LL00260	Lomilo & Sons Limited	Limestone	17/11/2021	16/11/2023	Northern Region, Moroto
LL	3 7	LL00268	Lomilo & Sons Limited	Limestone	22/12/2021	21/12/2023	Northern Region, Moroto
EL	3 8	EL00221	M.M. MINING (UGANDA) LIMITED	Industrial Minerals, Kaolin, Pozzolana	05/07/2021	04/07/2024	Central Region, Buikwe
EL	3 9	EL00289	M.M. MINING (UGANDA) LIMITED	Gypsum	18/02/2022	17/02/2025	Western Region, Ntoroko
EL	4 0	EL00292	M/S Eurasian Capital SMC Limited	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Kasese
EL	4 1	EL00197	Mechanized Agro (U) Limited	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	13/08/2021	12/08/2024	Northern Region, Amudat
EL	4 2	EL00243	Mex Drilling Services Limited	Dimension Stone	13/09/2021	12/09/2024	Western Region, Buliisa
EL	4 3	EL00244	Mex Drilling Services Limited	Gold	09/09/2021	08/09/2024	Eastern Region, Busia
LL	4 4	LL00249	MHK GENERAL AGENCIES LIMITED	Gold	21/10/2021	20/10/2023	Central Region, Mukono
LL	4 5	LL00230	Moses Kamuntu	Iron Ore	13/08/2021	12/08/2023	Western Region, Kisoro
EL	4 6	EL00242	Mount Moroto Marble Holdings Limited	Gold, Marble	06/09/2021	05/09/2024	Northern Region, Moroto
EL	4 7	EL00153	Mulin Mines and Minerals Limited	Base Metals	13/08/2021	12/08/2024	
EL	4 8	EL00066	Nama Mining Company - SMC Limited	Dimension Stone	13/08/2021	12/08/2024	Western Region, Hoima
EL	4 9	EL00277	Non Ferrous Metals Co. Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Ibanda, Kamwenge
EL	5 0	EL00285	Non Ferrous Metals Co. Limited	Base Metals, Gold	31/12/2021	30/12/2024	Eastern Region, Namayingo
EL	5 1	EL00290	Non Ferrous Metals Co. Limited	Base Metals, Gold	18/02/2022	17/02/2025	Central Region, Mubende

Type	#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
EL	5 2	EL00233	Olsen East African International Investment Company Ltd	Base Metals, Gold	13/08/2021	12/08/2024	Northern Region, Kaabong
EL	5 3	EL00239	Pal Verma Sharan	Base Metals, Gold	25/08/2021	24/08/2024	Western Region, Kamwenge
EL	5 4	EL00293	Pal Verma Sharan	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Kabarole, Kamwenge
LL	5 5	LL00237	Pal Verma Sharan	Gold	06/09/2021	05/09/2023	Western Region, Kamwenge
LL	5 6	LL00235	PCB Mines & Minerals Limited	Kaolin	13/08/2021	12/08/2023	Western Region, Sheema
EL	5 7	EL00269	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	17/12/2021	16/12/2024	Western Region, Hoima
EL	5 8	EL00224	Ra Yang Mining Limited	Gold	15/07/2021	14/07/2024	Northern Region, Arua
EL	5 9	EL00273	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Rubirizi
EL	6 0	EL00274	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Bushenyi, Sheema
EL	6 1	EL00275	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Northern Region, Kaabong
EL	6 2	EL00281	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Central Region, Kyankwanzi
EL	6 3	EL00223	Roraima (U) Limited	Base Metals, Gold	05/07/2021	04/07/2026	Eastern Region, Bugiri, Namayingo
EL	6 4	EL00257	Rwenzori Rare Metals Limited	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	21/10/2021	20/10/2024	Eastern Region, Iganga, Mayuge
EL	6 5	EL00212	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	02/07/2021	01/07/2024	Western Region, Mitooma, Sheema
EL	6 6	EL00213	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	05/07/2021	04/07/2024	Western Region, Ntungamo
EL	6 7	EL00226	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/07/2021	14/07/2024	Northern Region, Zombo
EL	6 8	EL00283	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Northern Region, Arua, Zombo

Type	#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
EL	69	EL00284	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Western Region, Ntungamo
EL	70	EL00295	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	18/02/2022	17/02/2025	Northern Region, Arua
LL	71	LL00241	Saranja Group of Companies SMC Limited	Gold	06/09/2021	05/09/2023	Central Region, Mubende
LL	72	LL00272	Shaft & FB Minerals Limited	Gold	22/12/2021	21/12/2023	Central Region, Mubende
EL	73	EL00251	Trade Gold Metal Limited	Base Metals, Gold, Iron Ore	01/10/2021	30/09/2024	Central Region, Kiboga, Kyankwanzi
LL	74	LL00267	Twetuka Minerals Co. Limited	Gold	22/12/2021	21/12/2023	Central Region, Mubende
EL	75	EL00265	Uga Mines Limited	Base Metals, Gold	03/12/2021	02/12/2024	Western Region, Bushenyi, Mitooma
EL	76	EL00254	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Eastern Region, Busia
EL	77	EL00255	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Western Region, Buhweju
EL	78	EL00256	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Western Region, Ibanda, Kamwenge, Rubirizi
ML	79	ML00245	Xing Tong International Limited	Dimension Stone, Granite	13/01/2022	12/01/2043	Central Region, Luwero
EL	80	EL00215	Zhonghong Tin Company (U) Limited	Gold	02/07/2021	01/07/2024	Northern Region, Kitgum, Lamwo
EL	81	EL00276	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Namayingo
EL	82	EL00278	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Bugiri, Busia, Tororo
EL	83	EL00279	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Busia
EL	84	EL00282	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Namayingo
EL	85	EL00294	Zhonghong Tin Company (U) Limited	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Ibanda, Kamwenge

### Annex 3: Detail of royalties transferred during FY 2021-22

Date	Payment Details	Transferred amount
10/08/2021	Kotido District General Fund	443,981
10/08/2021	Sheema District General Fund	14,639,358
10/08/2021	Kasaana Sub County Account	3,405,243
10/08/2021	Kitagata Sub County Account	3,243,893
10/08/2021	Gombe Division Council	124,000
10/08/2021	Bukedea District General Fund	12,500
10/08/2021	Kasese Local Government Fund	51,285,500
10/08/2021	Rubanda DLG General Fund	2,810,500
10/08/2021	Moroto District General Fund	21,389,250
10/08/2021	Kapchorwa Local Government	45,857,616
10/08/2021	Manafwa District General Fund	2,077,600
10/08/2021	Tororo Local Government Fund	3,509,772
10/08/2021	Kassanda District General Fund	2,398,220
10/08/2021	Ntungamo District General Fund	48,978
10/08/2021	Kapsinda Sub County	13,818,437
10/08/2021	Katikekile Sub County Account	306,000
10/08/2021	Bugobelo Sub County Account	1,453,720
10/08/2021	Kawowo Sub County Account	18,279,294
10/08/2021	Rupa Sub County Account	31,250
10/08/2021	Muko Sub County	1,966,750
10/08/2021	Ruhaama Sub County Account	33,684
10/08/2021	Kitumbi Sub County Account	1,678,154
10/08/2021	Tororo Municipal Council	2,456,240
10/08/2021	Tapac Sub County	14,630,625
10/08/2021	Hima Town Council Account	51,285,500
02/09/2021	Busia District General Fund	131,129
02/09/2021	Kabarole Local Government	461,522
02/09/2021	Kasese Local Government Fund	84,516,000
02/09/2021	Kassanda District General Fund	145,443
02/09/2021	Manafwa District General Fund	3,897,500
02/09/2021	Mitooma District General Fund	91,111
02/09/2021	Moroto District General Fund	12,050,575
02/09/2021	Tororo Local Government Fund	2,944,547
02/09/2021	Kicwamba Sub County Account	322,465
02/09/2021	Kapsinda Sub County	9,200,102
02/09/2021	Kawowo Sub County Account	6,354,295
02/09/2021	Hima Town Council Account	84,366,000
02/09/2021	Nyakatonzi Sub County	103,000
02/09/2021	Kitumbi Sub County Account	101,210
02/09/2021	Bugobelo Sub County Account	2,727,650
02/09/2021	Mutara Sub County Account	63,177
02/09/2021	Katikekile Sub County Account	75,000
02/09/2021	Rupa Sub County Account	183,693
02/09/2021	Tapac Sub County	8,172,110
02/09/2021	Tororo Municipal Council	2,060,583

Date	Payment Details	Transferred amount
28/10/2021	Kapchorwa Local Government	22,222,282
28/10/2021	Buteba Sub County Account	89,190
28/10/2021	Busia District General Fund	1,541,803
28/10/2021	Kabarole Local Government	4,409,764
28/10/2021	Kapchorwa Local Government	13,056,042
28/10/2021	Kasese Local Government Fund	729,616
28/10/2021	Moroto District General Fund	10,421,000
28/10/2021	Sheema District General Fund	20,820
28/10/2021	Tororo Local Government Fund	1,468,484
28/10/2021	Buteba Sub County Account	83,708
28/10/2021	Kasaana Sub County Account	13,974
28/10/2021	Sikuda Sub County Account	899,889
28/10/2021	Kicwamba Sub County Account	3,086,235
28/10/2021	Kawowo Sub County Account	9,138,629
28/10/2021	Nyakatonzi Sub County	510,131
28/10/2021	Rupa Sub County Account	82,000
28/10/2021	Tapac Sub County	7,210,100
28/10/2021	Tororo Municipal Council	1,120,403
08/02/2022	Busia District General Fund	2,389,183
08/02/2022	Isingiro District General Fund	845,350
08/02/2022	Kabale District General Fund	15,586,210
08/02/2022	Kabarole Local Government	7,361,678
08/02/2022	Kapchorwa Local Government	24,555,130
08/02/2022	Kassanda District General Fund	111,456
08/02/2022	Kasese Local Government Fund	52,866,316
08/02/2022	Manafwa District General Fund	2,055,000
08/02/2022	Mitooma District General Fund	45,605
08/02/2022	Moroto District General Fund	14,259,900
08/02/2022	Rubanda District General Fund	2,378,731
08/02/2022	Sheema District General Fund	3,268,030
08/02/2022	Tororo Local Government Fund	2,202,302
08/02/2022	Bugobelo Sub County Account	1,437,900
08/02/2022	Buteba Sub County Account	205,045
08/02/2022	Hima Town Council Account	52,552,000
08/02/2022	Kasaana Sub County Account	2,287,021
08/02/2022	Kachumbala Sub County Acct	20,050
08/02/2022	Kapsinda Sub County Account	9,143,921
08/02/2022	Kicwamba Sub County Account	5,152,575
08/02/2022	Muko Sub County Account	1,664,512
08/02/2022	Mutara Sub County Account	31,324
08/02/2022	Kawowo Sub County Account	8,042,070
08/02/2022	Rupa Sub County Account	509,350
08/02/2022	Tapac Sub County	9,292,880
08/02/2022	Tororo Municipal Council	1,541,011
08/02/2022	Kakagati Sub County Account	591,145
08/02/2022	Sikuda Sub County Account	1,464,783

Date	Payment Details	Transferred amount
08/02/2022	Katikekile Sub County Account	175,100
09/02/2022	Bukedea District Revenue Collection	29,500
09/03/2022	Busia District General Fund	225,126
09/03/2022	Kapchorwa Local Government	7,666,152
09/03/2022	Kassanda District General Fund	176,369
09/03/2022	Manafwa District General Fund	1,915,500
09/03/2022	Moroto District General Fund	18,624,200
09/03/2022	Rubanda District General Fund	988,944
09/03/2022	Tororo Local Government Fund	676,360
09/03/2022	Bugobelo Sub County Account	1,340,250
09/03/2022	Kapsinda Sub County Account	4,078,600
09/03/2022	Katikekile Sub County Account	122,600
09/03/2022	Sikuda Sub County Account	72,099
09/03/2022	Kawowo Sub County Account	1,285,107
09/03/2022	Muko Sub County Account	691,661
09/03/2022	Rupa Sub County Account	5,064,250
09/03/2022	Tapac Sub County	7,845,490
09/03/2022	Tororo Municipal Council	472,852
28/06/2022	Kitumbi Sub County Account	120,858
23/05/2022	Busia District General Fund	1,393,146
23/05/2022	Kabale District General Fund	3,384,250
23/05/2022	Kabarole District General Fund	6,877,476
23/05/2022	Kapchorwa District General Fun	22,644,179
23/05/2022	Kasese District General Fund	61,692,000
23/05/2022	Kassanda District General Fund	1,050,244
23/05/2022	Manafwa District General Fund	4,046,500
23/05/2022	Mitooma District General Fund	307,000
23/05/2022	Moroto District General Fund	17,015,244
23/05/2022	Pakwach District General Fund	107,850
23/05/2022	Rubanda District General Fund	5,586,454
23/05/2022	Tororo District General Fund	3,313,008
23/05/2022	Alwi Sub County General Fund	74,895
23/05/2022	Bogobelo Sub County Fund	2,831,950
23/05/2022	Buteba Sub County Fund	58,035
23/05/2022	Hima Town Council Fund	43,183,800
23/05/2022	Kapsinda Sub County Fund	10,821,794
23/05/2022	Katikekile Sub County Fund	114,550
23/05/2022	Kawowo Sub County Fund	4,510,730
23/05/2022	Kicwamba Sub County Fund	5,329,434
23/05/2022	Kitumbi Sub County Fund	734,571
23/05/2022	Muko Sub County Fund	3,909,918
23/05/2022	Mutara Sub County Fund	185,740
23/05/2022	Rupa Sub County Fund	47,700
23/05/2022	Sikuda Sub County Fund	914,568
23/05/2022	Tapac Sub County Fund	11,743,874
23/05/2022	Tororo Municipal Council Fund	2,318,506

Date	Payment Details	Transferred amount
23/05/2022	Hima Town Council Fund	18,506,200
02/06/2022	Bukedea District Revenue Collection	9,500
07/06/2022	Busia District General Fund	179,888
07/06/2022	Kabale District General Fund	13,123,000
07/06/2022	Kabarole District General Fund	4,610,959
07/06/2022	Kapchorwa District General Fun	1,368,366
07/06/2022	Kassanda District General Fund	247,472
07/06/2022	Moroto District General Fund	56,500
07/06/2022	Buteba Sub County Fund	60,806
07/06/2022	Kachumbala Sub County Fund	4,650
07/06/2022	Katikekile Sub County Fund	38,950
07/06/2022	Kawowo Sub County Fund	957,256
07/06/2022	Kicwamba Sub County Fund	3,227,071
07/06/2022	Kitumbi Sub County Fund	172,630
27/06/2022	Bushenyi District General Fund	119,495
27/06/2022	Busia District General Fund	106,311
27/06/2022	Kabarole District General Fund	2,112,758
27/06/2022	Kapchorwa District General	809,940
27/06/2022	Kasese District General Fund	46,527,170
27/06/2022	Moroto District General Fund	18,319,550
27/06/2022	Rubanda District General Fund	740,460
27/06/2022	Tororo District General Fund	3,697,769
27/06/2022	Buteba Sub County Fund	73,817
27/06/2022	Hima Town Council Fund	45,952,500
27/06/2022	Katikekile Sub County Fund	19,000
27/06/2022	Kawowo Sub County Fund	566,358
27/06/2022	Kicwamba Sub County Fund	1,478,331
27/06/2022	Muko Sub County Fund	517,722
27/06/2022	Tororo Municipal Council Fund	2,587,838
28/06/2022	Kapchorwa District General	22,222,282
28/06/2022	Kitumbi Sub County Account	75,050
28/06/2022	Buteba Sub County Fund	89,190
		<b>1,227,464,948</b>

Source:DGSM



## Annex 4: Legal ownership reported

Companie	Date of Creation	Place of Creation	Tax Identification Number	Capital	Primary Activity	Secondary Activity	Contact Address
TOTALENERGIES EP UGANDA	06/04/2010	kampala	1000171284	Nc	Oil & Gas Exploration/Production	N/a	Course View Towers 21 Yusuf Lule Road, Nakasero, Kampala
CNOOC UGANDA LTD	11/05/2011	kampala	1000491360	1,000,000.00	Oil and Gas Exploration, Development and Production	N/a	Plot 2 Bombo Road, City Apartments, Kampala. P.O Box 31776, Kampala
ORANTO PETROLEUM LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Armour Energy Uganda Limited (SMC)	Nc	Nc	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	01/11/1995	Nc	1000024790	6,500,000,000.00	Hydrated Limes (Limes in Tonnes)	Cement Manufacturing (04 brands of Cement in Tonnes)	P.O.Box 74 Tororo, Uganda 4 Km Jinja Malaba Highway, Osukuru Town Council Tororo.
HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NATIONAL CEMENT COMPANY UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
KAMPALA CEMENT CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
GOODWILL (UGANDA) CERAMIC CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
MOTA ENIGL ENGENHARIA ECONSTRUCAO AFRICA SA	14/02/2014	Nc	100353823	N/a	Civil construction	N/a	N/a
VIRAT ALLOYS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	13/07/2017	Nc	1010924286	Nc	MINING GOLD	N/a	Plot 669 Kyagwe Road Namanve Industrial Are, Mukono District
Sino Minerals Investments Company Limited	Nc	Uganda	1000850391	36,000,000,000	Exploration	N/a	Plot No 104-106 Industrial Area.5th Street.Kampala.Uganda
MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
ABASI BALINDA TRANSPORTERS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Q3 HOLDINGS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
SAMTA MINES & MINERALS (U) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DELTA REFRACTORIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
BUSIA SUGAR AND ALLIED LTD.	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HILLMARKS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	06/06/2026	Uganda	1000437630	10,000,000	EXPLORATION OF VERMICULITE MINERAL, MINING AND	EXPORT OF VERMICULITE	UGANDA, EASTERN MANAFWA, BUGOBERO SUB COUNTY, BUMASOKHO

Company	Date of Creation	Place of Creation	Tax Identification Number	Capital	Primary Activity	Secondary Activity	Contact Address
					PROCESSING OF VERMICULITE CONCENTRATE		PARISH, BUNANDALA, P.O. BOX 2368, MBALE UGANDA

Source: UGEITI Declaration forms

NC: Not Communicated

N/A: Not applicable

## Annex 5: Beneficial ownership reported

No	Company	Full name as it appears on national identify card	Politically exposed person (PEP)	Applicable from	Applicable to	Date of Birth	National identity number (National Registration Numbers (NRC))	Nationality	Country of residence	By direct shares <Yes/No>	By direct voting rights	Number of voting rights	% of voting rights	By indirect shares <Yes/No>	Number of indirect shares	% of indirect shares
1	TOTALENERGIES EP UGANDA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
2	CNOOC UGANDA LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
3	ORANTO PETROLEUM LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
4	Armour Energy Uganda Limited (SMC)	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
5	TORORO CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
6	HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
7	NATIONAL CEMENT COMPANY UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
8	KAMPALA CEMENT CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
9	GOODWILL (UGANDA) CERAMIC CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
10	MOTA ENGI ENGENHARIA ECONSTRUCAO AFRICA SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
11	VIRAT ALLOYS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
12	DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
13	METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
14	WAGAGAI MINING U LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
15	Sino Minerals Investments Company Limited	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
16	MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
17	ABASI BALINDA TRANSPORTERS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
18	Q3 HOLDINGS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
19	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc

No	Company	Full name as it appears on national identify card	Politically exposed person (PEP)	Applicable from	Applicable to	Date of Birth	National identity number (National Registration Numbers (NRC))	Nationality	Country of residence	By direct shares <Yes/No >	By direct voting rights	Number of voting rights	% of voting rights	By indirect shares <Yes/No >	Number of indirect shares	% of indirect shares
20	SAMTA MINES & MINERALS (U) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
21	DELTA REFRACTORIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
22	BUSIA SUGAR AND ALLIED LTD.	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
23	HILLMARKS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
24	NAMEKARA MINING COMPANY LIMITED	BECHIS LUCA	NO	Nc	Nc	10/08/1966	YB6024525	ITALIAN	SOUTH AFRICA	NO	YES	1	100%	YES	9,999,999	99.99999%

Source: UGEITI Declaration forms

NC: Not Communicated

N/A: Not applicable

## Annex 6: Register of licenses in mining sector, active during fiscal year 2021-22

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
1	EL00041	2M Capital Limited	Pozzolana	07/04/2020	06/04/2023	Western Region, Rubirizi
2	ML4647	3T Mining Limited	Coltan	13/01/2003	12/01/2024	Central Region, Wakiso
3	LL1969	Abasi Balinda Transporters Limited	Pozzolana	09/07/2019	08/07/2021	Western Region, Kabarole
4	LL00061	Abasi Balinda Transporters Limited	Kaolin	13/08/2020	12/08/2022	Western Region, Sheema
5	LL00174	Abasi Balinda Transporters Limited	Pozzolana	30/03/2021	29/03/2023	Western Region, Kabarole
6	LL00175	Abasi Balinda Transporters Limited	Pozzolana	30/03/2021	29/03/2023	Western Region, Kabarole
7	LL00176	Abasi Balinda Transporters Limited	Kaolin	30/03/2021	29/03/2023	Western Region, Buhweju
8	EL00173	Abel Bwogyero	Base Metals, Gold	22/03/2021	21/03/2024	Western Region, Kasese
9	EL1881	Access Mining Uganda SMC Limited	Base Metals, Gold	07/01/2019	06/01/2022	Western Region, Kabarole
10	EL1943	Access Mining Uganda SMC Limited	Base Metals, Cobalt, Gold, Rare Earth Elements	08/05/2019	07/05/2022	Western Region, Hoima, Kibaale, Kyenjojo
11	EL1944	Access Mining Uganda SMC Limited	Base Metals, Cobalt, Gold	08/05/2019	07/05/2022	Central Region, Kyankwanzi, Nakaseke; Western Region, Masindi

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
12	EL1945	Access Mining Uganda SMC Limited	Base Metals, Gold	08/05/2019	07/05/2022	Western Region, Kanungu, Rukungiri
13	EL1946	Access Mining Uganda SMC Limited	Base Metals, Gold	08/05/2019	07/05/2022	Western Region, Mitooma
14	EL 1848	Ace Mineral Resources Limited	Gold, Marble, PGM	17/10/2018	16/10/2021	Northern Region, Moroto, Napak
15	EL00139	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023	Western Region, Kabale, Kisoro
16	EL00140	Africa Trade and Investment Fund Limited	Gold	27/11/2020	26/11/2023	Central Region, Mubende
17	EL00141	Africa Trade and Investment Fund Limited	Base Metals, Gold	27/11/2020	26/11/2023	Western Region, Kisoro
18	EL1771	African Panther Resources (U) Ltd	Base Metals, Precious Metals	04/07/2018	03/07/2021	Western Region, Isingiro
19	ML1433	African Panther Resources (U) Ltd	Base Metals, Cassiterite, Gold, Silver	02/02/2015	01/02/2036	Western Region, Isingiro
20	EL2010	Alexis Engineering Company Limited	Base Metals, Dimension Stone, Gold, Rare Earth Elements	11/09/2019	10/09/2022	Northern Region, Nebbi
21	EL2011	Alexis Engineering Company Limited	Base Metals, Dimension Stone, Gold, Rare Earth Elements	11/09/2019	10/09/2022	Western Region, Hoima

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
22	EL 1852	Alfred Chesak Mangusho	Pozzolana	25/10/2018	24/10/2021	Eastern Region, Bulambuli, Kapchorwa
23	EL1976	Alfred Chesak Mangusho	Pozzolana	18/07/2019	17/07/2022	Eastern Region, Bulambuli, Kapchorwa
24	EL2005	Alistan Engineering Limited (AEL)	Base Metals, Gold	03/09/2019	02/09/2022	Central Region, Kiboga, Mityana
25	EL00053	Alom Mining and Geohydro Services	Base Metals, Cobalt, Copper, Gold, Rare Earth Elements	28/07/2020	27/07/2023	Western Region, Kabarole
26	EL00104	Alom Mining and Geohydro Services	Base Metals, Gold, Graphite	24/09/2020	23/09/2023	Northern Region, Kaabong, Kitgum
27	EL00288	Alom Mining and Geohydro Services	Base Metals, Gold	18/02/2022	17/02/2025	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
28	EL00042	Alpha International Mining Co. (SMC) Limited	Base Metals, Precious Metals	23/07/2020	22/07/2023	Eastern Region, Busia
29	EL1878	ARRM Investments Limited	Beryllium, Kaolin, Tantalite	24/12/2018	23/12/2025	Western Region, Mitooma
30	EL00258	ARRM Investments Limited	Beryllium, Coltan, Kaolin, Tin	10/11/2021	09/11/2024	Western Region, Mitooma, Ntungamo, Rukungiri
31	LL00232	ARRM Investments Limited	Beryllium, Kaolin, Lithium, Manganese	12/08/2021	11/08/2023	Western Region
32	ML1782	Ascort Mining (U) Limited	Gold, Tantalite, Tin	30/07/2018	29/07/2039	Western Region, Kisoro

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
33	EL00261	Asli Energy Limited	Base Metals, Gold, Limestone, Marble	17/11/2021	16/11/2024	Northern Region, Moroto
34	EL1892	Atwooki Deograscious Mugenyi	Dimension Stone	06/02/2019	05/02/2022	Central Region, Mukono
35	EL00083	AUC Mining (U) Limited	Base Metals, Cobalt, Copper, Gold	09/09/2020	08/09/2023	Central Region, Mubende
36	EL00084	AUC Mining (U) Limited	Base Metals, Cobalt, Copper, Gold	09/09/2020	08/09/2023	Central Region, Mubende
37	ML4063	AUC Mining (U) Limited	Gold	03/01/1994	02/01/2030	Central Region, Mubende
38	EL00168	Auric Mining Company Limited	Base Metals, Gold, Tin	11/03/2021	10/03/2024	Western Region, Ntungamo
39	EL00169	Auric Mining Company Limited	Base Metals, Gold	24/03/2021	23/03/2024	Northern Region, Arua, Maracha
40	EL00170	Auric Mining Company Limited	Base Metals, Gold	11/03/2021	10/03/2024	Western Region, Kabale
41	EL00171	Auric Mining Company Limited	Base Metals, Gold	24/03/2021	23/03/2024	Western Region, Kibaale
42	EL00179	Auric Mining Company Limited	Base Metals, Gold	30/03/2021	29/03/2024	Central Region, Kyankwanzi; Western Region, Kibaale
43	EL00182	Auric Mining Company Limited	Base Metals, Gold	06/04/2021	05/04/2024	Eastern Region, Busia, Namayingo



#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
44	EL00183	Auric Mining Company Limited	Base Metals, Gold, Tin	06/04/2021	05/04/2024	Western Region, Ntungamo
45	EL00210	Bask Mines Limited	Bentonite	02/07/2021	01/07/2024	Western Region, Hoima
46	EL00029	Begumisa Boaz Kayondo Enterprise	Base Metals, Gold	31/01/2020	30/01/2023	Western Region, Kyenjojo
47	LL00031	Begumisa Boaz Kayondo Enterprise	Base Metals, Gold	31/01/2020	30/01/2022	Western Region, Kyenjojo
48	EL00263	Ben Waliggo	Base Metals, Gold	17/11/2021	16/11/2024	Central Region, Mubende; Western Region, Kibaale
49	LL2007	Benon Burora Kuteesa	Gold	09/09/2019	08/09/2021	Northern Region, Kaabong
50	ML0842	Berkeley Reef Limited	Wolfram	16/09/2011	15/09/2032	Western Region, Kabale, Kanungu
51	EL1675	Beta Minerals Limited	Base Metals, Gold, PGM	07/09/2017	06/09/2022	Western Region, Kiryandongo
52	EL00106	BioFertilizer Africa Limited	Phosphates	25/09/2020	24/09/2023	Eastern Region, Manafwa
53	ML1413	BNT Mining Limited	Tantalite	18/12/2014	17/12/2035	Western Region, Ntungamo
54	EL 1850	Bresun Enterprises (U) Limited	Base Metals, Gold, Marble	25/10/2018	24/10/2021	Northern Region, Moroto
55	EL 1851	Bresun Enterprises (U) Limited	Base Metals, Gold	25/10/2018	24/10/2021	Northern Region, Abim, Napak
56	EL00032	Bresun Enterprises (U) Limited	Base Metals, Gold	17/02/2020	16/02/2023	Western Region, Kisoro

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
57	EL00035	Bresun Enterprises (U) Limited	Columbite, Gold, Tantalite	16/03/2020	15/03/2023	Western Region, Kanungu
58	EL1974	Bresun Enterprises (U) Limited	Base Metals, Gold, Iron Ore	15/07/2019	14/07/2022	Western Region, Kabale, Kisoro
59	EL1985	Bresun Enterprises (U) Limited	Base Metals, Gold	06/08/2019	05/08/2022	Eastern Region, Namayingo
60	EL1989	Bresun Enterprises (U) Limited	PGM, Tin, Wolfram	12/08/2019	11/08/2022	Western Region, Kisoro
61	EL2027	Bresun Enterprises (U) Limited	Base Metals, Gold, Marble	10/10/2019	09/10/2022	Northern Region, Amudat
62	LL1980	BRN International Limited	Limestone, Marble	06/08/2019	05/08/2021	Northern Region, Moroto
63	EL00131	Buhweju District United Miners Co-operative Society Limited	Base Metals, Gold	19/11/2020	18/11/2023	Western Region, Buhweju
64	ML1117	Building Majesties Limited	Dimension Stone	19/04/2013	18/04/2034	Central Region, Mubende
65	LL1973	Bukana Mining and Exporting Company Limited	Base Metals, Gold	15/07/2019	14/07/2021	Eastern Region, Namayingo
66	EL1831	Busia Sugar and Allied Limited	Industrial Minerals	05/10/2018	04/10/2021	Central Region, Buikwe

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
67	EL1880	C - Asian Mining and Minerals Limited	Base Metals, Gold	03/01/2019	02/01/2022	Western Region, Buhweju, Rubirizi
68	EL1937	C - Asian Mining and Minerals Limited	Base Metals, Gold	10/04/2019	09/04/2022	Western Region, Ibanda, Kamwenge, Rubirizi
69	EL1677	C31 Uganda SMC Limited	Base Metals, Gold, PGM	07/09/2017	06/09/2022	Western Region, Bushenyi
70	EL1813	C31 Uganda SMC Limited	Base Metals, Gold	07/09/2018	06/09/2021	Western Region, Bushenyi
71	EL1884	C31 Uganda SMC Limited	Base Metals, Gold	28/01/2019	27/01/2022	Western Region, Bushenyi
72	EL1885	C31 Uganda SMC Limited	Base Metals, Gold	28/01/2019	27/01/2022	Western Region, Bushenyi
73	EL1886	C31 Uganda SMC Limited	Base Metals, Gold	29/01/2019	28/01/2022	Western Region, Bushenyi
74	EL1972	C31 Uganda SMC Limited	Base Metals, Gold	10/07/2019	09/07/2022	Western Region, Buhweju, Bushenyi
75	EL00166	C31 Uganda SMC Limited	Copper, Nickel, Platinum	26/02/2021	25/02/2024	Western Region, Ntungamo
76	EL00238	C31 Uganda SMC Limited	Base Metals, Copper, Gold	26/08/2021	25/08/2024	Western Region, Bushenyi
77	EL00143	Camel Mining Company Limited	Base Metals, Gold	04/12/2020	03/12/2023	Eastern Region, Namayingo
78	EL00144	Camel Mining Company Limited	Base Metals, Gold, Rare Earth Elements	04/12/2020	03/12/2023	Eastern Region, Namayingo
79	EL2014	Camel Mining Company Limited	Base Metals, Gold	25/09/2019	24/09/2022	Western Region, Ibanda, Kamwenge

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
80	EL00063	CEM Enterprises (U) Limited	Gold	06/08/2020	05/08/2023	Eastern Region, Busia
81	EL00250	CEM Enterprises (U) Limited	Base Metals, Gold, Tantalite	21/10/2021	20/10/2024	Western Region, Kanungu
82	LL1809	Charles Buyinza	Gold	10/09/2018	09/09/2022	Eastern Region, Busia
83	EL00048	China-Uganda Ranchun Investment Limited	Base Metals, Precious Metals	02/07/2020	01/07/2023	Western Region, Ntungamo
84	EL00049	China-Uganda Ranchun Investment Limited	Base Metals, Precious Metals	02/07/2020	01/07/2023	Western Region, Ntungamo
85	EL1713	China-Uganda Ranchun Investment Limited	Base Metals, Gold	31/01/2018	30/01/2024	Western Region, Buhweju, Ibanda, Mbarara
86	EL1996	China-Uganda Ranchun Investment Limited	Base Metals, Gold	20/08/2019	19/08/2022	Western Region, Ibanda, Kiruhura
87	EL1612	Consolidated African Resources Limited	Industrial Minerals	14/11/2016	13/11/2021	Northern Region, Kitgum, Kotido
88	ML1959	Consolidated African Resources Limited	Graphite	20/06/2019	19/06/2040	Northern Region, Kitgum

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
89	EL00076	Consolidated African Resources Limited	Base Metals, Graphite	17/09/2020	16/09/2023	Northern Region, Kitgum
90	EL00216	Dajiang Co Limited	Marble	02/07/2021	01/07/2024	Northern Region, Moroto
91	MML/ML00034	Dazhong Iron and Steel Industries Limited	Iron Ore	24/02/2020	23/02/2041	Western Region, Kisoro
92	EL00219	Dazhong Iron and Steel Industries Limited	Iron Ore	02/07/2021	01/07/2024	Western Region, Kisoro
93	EL1787	Delta Refractories Limited	Industrial Minerals	16/08/2018	15/08/2021	Western Region, Kasese
94	EL00013	Diamond Steel Uganda Limited	Iron Ore	05/12/2019	04/12/2022	Western Region, Kabale
95	EL1643	Diamond Steel Uganda Limited	Pozzolana	04/04/2017	03/04/2022	Eastern Region, Sironko
96	EL1690	Diamond Steel Uganda Limited	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	Western Region, Kabale, Kisoro
97	EL1691	Diamond Steel Uganda Limited	Base Metals, Gold, Iron Ore	20/10/2017	19/10/2022	Western Region, Kabale, Kisoro
98	EL1741	Diamond Steel Uganda Limited	Silica/Glass Sand	20/04/2018	19/04/2023	Central Region, Buikwe
99	EL1742	Diamond Steel Uganda Limited	Silica/Glass Sand	20/04/2018	19/04/2023	Northern Region, Amudat
100	EL1743	Diamond Steel Uganda Limited	Silica/Glass Sand	20/04/2018	19/04/2023	Central Region, Masaka
101	EL1757	Diamond Steel Uganda Limited	Industrial Minerals	25/05/2018	24/05/2023	Central Region, Mukono

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
102	EL1758	Diamond Steel Uganda Limited	Kaolin	25/05/2018	24/05/2023	Central Region, Wakiso
103	EL1910	Diamond Steel Uganda Limited	Iron Ore	04/03/2019	03/03/2022	Western Region, Kabale
104	EL2000	Diamond Steel Uganda Limited	Limestone, Marble	03/09/2019	02/09/2022	Northern Region, Moroto
105	EL00095	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023	Western Region, Ibanda, Kamwenge
106	EL00097	Diamond Steel Uganda Limited	Base Metals, Gold	21/09/2020	20/09/2023	Western Region, Ibanda, Kiruhura
107	EL00150	Diamond Steel Uganda Limited	Dimension Stone	03/02/2021	02/02/2024	Eastern Region, Budaka, Kibuku
108	EL00214	Diamond Steel Uganda Limited	Base Metals, Gold	29/06/2021	28/06/2024	Western Region, Ntungamo
109	EL00222	Diamond Steel Uganda Limited	Base Metals, Gold	02/07/2021	01/07/2024	Western Region, Ibanda, Kamwenge
110	EL2015	Diogo Mines & Energy Limited	Iron Ore	25/09/2019	24/09/2022	Western Region, Kabale
111	EL2016	Diogo Mines & Energy Limited	Gold, Iron Ore, Wolfram	25/09/2019	24/09/2022	Western Region, Kabale, Kanungu
112	EL1762	Direct Reduced Iron (DRI) Limited	Iron Ore	31/05/2018	30/05/2025	Western Region, Kabale
113	EL 1855	Direct Tin Investors (U) Limited	Base Metals, Gold	01/11/2018	31/10/2021	Western Region, Isingiro
114	EL1773	East Asia Land & Mining Company Uganda Limited	Base Metals, Gold	06/08/2018	05/08/2021	Western Region, Buhweju, Bushenyi, Rubirizi
115	EL2012	East Asia Land & Mining	Base Metals, Iron Ore	11/09/2019	10/09/2022	Western Region, Kabale

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Company Uganda Limited				
116	EL2013	East Asia Land & Mining Company Uganda Limited	Base Metals, Iron Ore	11/09/2019	10/09/2022	Western Region, Kabale
117	MML/ML1209	East Asia Land & Mining Company Uganda Limited	Base Metals, Wolfram	15/11/2013	14/11/2034	Western Region, Kabale
118	MML/ML1355	East Asia Land & Mining Company Uganda Limited	Base Metals, Gold	15/09/2014	14/09/2035	Western Region, Bushenyi
119	EL1911	Eastern Consultants Company Limited	Base Metals, Marble	04/03/2019	03/03/2022	Northern Region, Napak
120	ML1604	Eastern Mining Ltd	Pozzolana	24/10/2016	23/10/2037	Eastern Region, Bulambuli, Kapchorwa
121	EL00198	Emirates Mining Limited	Tantalite, Tin	08/06/2021	07/06/2024	Western Region, Isingiro, Mbarara, Ntungamo
122	EL00217	Emirates Mining Limited	Gold, Tin	02/07/2021	01/07/2024	Western Region, Bushenyi, Mitooma, Rukungiri
123	EL00220	Emirates Mining Limited	Base Metals, Gold	05/07/2021	04/07/2024	Western Region, Kiruhura
124	EL00227	Emirates Mining Limited	Copper, Gold	21/07/2021	20/07/2024	Northern Region, Kaabong, Kotido
125	LL00189	Emmanuel Kyazze	Limestone, Marble	27/04/2021	26/04/2023	Northern Region, Moroto
126	LL00190	Emmanuel Kyazze	Limestone, Marble	26/04/2021	25/04/2023	Northern Region, Moroto

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
127	EL00200	Evergrande Resources Co. Limited	Base Metals, Gold	19/05/2021	18/05/2024	Eastern Region, Bukwo, Kween; Northern Region, Amudat
128	LL00096	Evergrande Resources Co. Limited	Gold	21/09/2020	20/09/2022	Northern Region, Amudat
129	LL00177	Exodus Mining (U) Ltd	Gold	26/03/2021	25/03/2023	Central Region, Mubende
130	EL00017	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	17/12/2019	16/12/2022	Central Region, Mubende
131	EL00188	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	22/04/2021	21/04/2024	Central Region, Mubende
132	EL1903	Federation of Artisanal and Small Scale Miners (Uganda) Limited	Base Metals, Gold	25/02/2019	24/02/2022	Central Region, Mubende
133	ML1047	First Mining Company Limited	Cassiterite	03/09/2012	02/09/2033	Western Region, Isingiro
134	EL00157	Fred Sight	Marble	08/02/2021	07/02/2024	Northern Region, Kotido, Napak
135	EL00264	GAMEPLAY KAMPALA LTD	Base Metals, Gold	03/12/2021	02/12/2024	Western Region, Kabale, Kanungu, Rukungiri



#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
136	EL00252	Gecko Minerals Uganda Limited	Base Metals, Beryllium, Coltan, Lithium, Rare Earth Elements, Tin	01/10/2021	30/09/2024	Western Region, Ntungamo
137	EL00079	Gems International Limited	Industrial Minerals, Kaolin, Pozzolana	02/09/2020	01/09/2026	Western Region, Kabarole, Kasese
138	EL00080	Gems International Limited	Industrial Minerals, Pozzolana	02/09/2020	01/09/2026	Western Region, Kabarole, Ntoroko
139	EL00111	Gems International Limited	Volcanic Ash	30/09/2020	29/09/2026	Western Region, Kasese
140	EL00114	Gems International Limited	Pozzolana	16/10/2020	15/10/2026	Western Region, Kabarole
141	EL00205	Gems International Limited	EL/ML - Pozzolanic Materials	02/06/2021	01/06/2024	Western Region, Kabarole
142	EL00247	Gems International Limited	Pozzolana	17/09/2021	16/09/2024	Western Region, Kabarole, Ntoroko
143	EL00253	Gems International Limited	Volcanic Ash	06/10/2021	05/10/2024	Western Region, Kisoro
144	LL00133	Gems International Limited	Pozzolana	23/11/2020	22/11/2022	Western Region, Kabarole
145	LL00145	Gems International Limited	Volcanic Ash	11/12/2020	10/12/2022	Western Region, Kasese

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
146	LL00240	Gems International Limited	Pozzolana	25/08/2021	24/08/2023	Western Region, Kabarole
147	LL1039	George Onega	Gold	23/08/2012	22/08/2022	Eastern Region, Busia
148	EL1979	Gimnat International (U) Limited	Base Metals, Gold, Vermiculite	06/08/2019	05/08/2022	Eastern Region, Bukwo
149	EL 1839	Glencoe Technologies Limited	Base Metals, Gold	15/10/2018	14/10/2023	Eastern Region, Busia
150	EL 1856	Glencoe Technologies Limited	Base Metals, Gold	01/11/2018	31/10/2023	Eastern Region, Busia
151	EL 1857	Glencoe Technologies Limited	Base Metals, Gold	01/11/2018	31/10/2023	Eastern Region, Busia
152	EL1706	GLOBAL OROEX INVESTMENT - SMC LIMITED	Base Metals, Gold	06/12/2017	05/12/2022	Central Region, Mubende
153	EL00002	Godness Company Limited	Industrial Minerals	28/10/2019	27/10/2022	Western Region, Mbarara, Sheema
154	EL1775	Gold Disk - SMC Limited	Base Metals, Gold	02/08/2018	01/08/2021	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
155	EL 1815	GoodWill Uganda Ceramic Company Limited	Industrial Minerals	04/10/2018	03/10/2021	Western Region, Kanungu, Mitooma, Rukungiri
156	EL1867	GoodWill Uganda Ceramic	Kaolin	03/12/2018	02/12/2021	Central Region, Luwero, Nakaseke, Wakiso

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Company Limited				
157	EL1876	GoodWill Uganda Ceramic Company Limited	Industrial Minerals	24/12/2018	23/12/2021	Western Region, Mitooma, Ntungamo, Rukungiri
158	EL1941	GoodWill Uganda Ceramic Company Limited	Kaolin	26/04/2019	25/04/2022	Central Region, Kiboga, Luwero, Mityana, Nakaseke
159	ML0702	Great Lakes Iron and Steel Company Limited	Iron Ore	08/11/2010	07/11/2031	Western Region, Kisoro
160	EL1958	Great Lakes Lime Limited	Limestone, Marble	19/06/2019	18/06/2022	Northern Region, Moroto
161	LL00195	Great Lakes Regional Distributors Limited	Pozzolana	05/05/2021	04/05/2023	Western Region, Kabarole
162	EL1994	Great Season-SMC Limited	Gold	14/08/2019	13/08/2022	Central Region, Mubende
163	LL2018	Great Solomon Mining Company Limited	Gold	04/10/2019	03/10/2021	Western Region, Ibanda
164	EL00101	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023	Western Region, Mbarara

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
165	EL00102	Great Solomon Mining Company Limited	Base Metals, Gold	23/09/2020	22/09/2023	Western Region, Rubirizi
166	ML4128	Greenstone Resources Limited	Gold	12/12/1994	11/12/2030	Eastern Region, Busia
167	EL00291	Guangxi Yande Mining Co. Ltd	Base Metals, Gold	18/02/2022	17/02/2025	Northern Region, Kaabong
168	EL2019	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Iron Ore, Limestone	04/10/2019	03/10/2022	Western Region, Kabale
169	EL2023	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Gold, PGM, Tin	10/10/2019	09/10/2022	Western Region, Ntungamo
170	EL2024	Guangzhou Dong Song Energy Group Co. (U) Limited	Coltan, PGM, Tin	10/10/2019	09/10/2022	Western Region, Kabale
171	EL2025	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Gold, Industrial Minerals	10/10/2019	09/10/2022	Eastern Region, Katakwi; Northern Region, Napak
172	EL2026	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Gold, Industrial Minerals, Peat	10/10/2019	09/10/2022	Eastern Region, Amuria; Northern Region, Napak
173	ML1393	Guangzhou Dong Song Energy Group Co. (U) Limited	Base Metals, Iron Ore, Niobium, Phosphates, Rare Earth Elements	29/10/2014	28/10/2035	Eastern Region, Tororo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
174	ML0762	H5 Resources Limited	Cassiterite, Tin	17/05/2011	16/05/2032	Western Region, Ntungamo
175	EL00027	HAMC Minerals Uganda -SMC- Limited	Copper, Niobium, Phosphates, Rare Earth Elements, Vermiculite	28/01/2020	27/01/2026	Eastern Region, Manafwa
176	EL00121	Haraambe Development Agencies Ltd	Gold, Marble	13/11/2020	12/11/2023	Northern Region, Moroto
177	LL00151	Harmony Resources (SMC) Limited	Gold	06/01/2021	05/01/2023	Eastern Region, Namayingo
178	EL00271	Harmony Resources (SMC) Limited	Base Metals, Gold	22/12/2021	21/12/2024	Eastern Region, Bugiri, Namayingo
179	EL00124	Herbert Akampwera	Dimension Stone	20/11/2020	19/11/2023	Central Region, Lyantonde
180	EL00138	Herbert Akampwera	Dimension Stone	15/12/2020	14/12/2023	Central Region, Lyantonde
181	EL1788	Heyday International Group Company Limited	Base Metals, Beryllium, Gold	14/08/2018	13/08/2021	Western Region, Buhweju, Bushenyi
182	EL1795	Heyday International Group Company Limited	Base Metals, Gold	24/08/2018	23/08/2021	Western Region, Buhweju, Mbarara, Sheema
183	EL1796	Heyday International Group	Base Metals, Gold, Iron Ore	24/08/2018	23/08/2021	Western Region, Kisoro

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Company Limited				
184	EL1820	Heyday International Group Company Limited	Base Metals, Gold	14/09/2018	13/09/2021	Northern Region, Kaabong
185	EL1834	Heyday International Group Company Limited	Base Metals, Gold	08/10/2018	07/10/2021	Northern Region, Abim
186	EL1835	Heyday International Group Company Limited	Base Metals, Gold	08/10/2018	07/10/2021	Northern Region, Kaabong
187	EL2009	Hicar Mining Company Limited	Base Metals, Precious Metals	09/09/2019	08/09/2022	Eastern Region, Busia
188	EL00070	Hillmarks Limited	Pozzolana	17/09/2020	16/09/2023	Western Region, Kabarole
189	EL1883	Hillmarks Limited	Pozzolana	18/01/2019	17/01/2022	Western Region, Kabarole
190	LL00071	Hillmarks Limited	Pozzolana	17/09/2020	16/09/2022	Western Region, Kabarole
191	EL00038	Hima Cement Limited	Volcanic Ash	13/03/2020	12/03/2023	Western Region, Kasese
192	MML/ML1744	Hima Cement Limited	Pozzolana	20/04/2018	19/04/2039	Eastern Region, Kapchorwa
193	MML/ML0248	Hima Cement Limited	Limestone	02/10/2007	01/10/2028	Western Region, Kamwenge

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
194	MML/ML0706	Hima Cement Limited	Limestone	01/12/2010	30/11/2031	Western Region, Kasese
195	MML/ML1110	Hima Cement Limited	Limestone	13/03/2013	12/03/2034	Western Region, Kasese
196	MML/ML1816	Hima Cement Limited	Pozzolana	10/09/2018	09/09/2039	Western Region, Kabarole
197	EL1873	Hoima Minerals Company Limited	Copper, Gold	10/12/2018	09/12/2024	Western Region, Hoima
198	EL00125	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Western Region, Kabale
199	EL00126	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern Region, Mayuge
200	EL00127	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern Region, Mayuge
201	EL00128	Hongda Group Uganda Co. Limited	Base Metals, Gold	27/11/2020	26/11/2023	Northern Region, Arua
202	EL00129	Hongda Group Uganda Co. Limited	Base Metals, Gold	27/11/2020	26/11/2023	Western Region, Kabale, Kisoro
203	EL00130	Hongda Group Uganda Co. Limited	Base Metals, Gold	20/11/2020	19/11/2023	Eastern Region, Kaliro, Namutumba, Pallisa
204	EL00191	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Western Region, Ntungamo
205	EL00192	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Northern Region, Zombo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
206	EL00193	Hongda Group Uganda Co. Limited	Base Metals, Gold	23/06/2021	22/06/2024	Eastern Region, Mayuge
207	EL00194	Hongda Group Uganda Co. Limited	Base Metals, Gold	13/05/2021	12/05/2024	Northern Region, Nebbi, Zombo
208	EL00280	Hongda Runze Mining (U) - SMC Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Ibanda
209	EL 1870	HPA Mutono Mining Uganda Limited	Gold	03/12/2018	02/12/2021	Northern Region, Kaabong
210	EL00005	Hua Hui International Group Company Limited	Industrial Minerals	27/11/2019	26/11/2022	Central Region, Gomba, Mubende
211	EL00180	Hua Hui International Group Company Limited	Kaolin	30/03/2021	29/03/2024	Central Region, Mubende
212	EL1790	Hua Teng Mining Investments Limited	Lithium, Mica, Tantalite	14/08/2018	13/08/2021	Central Region, Luwero
213	EL1792	Hua Teng Mining Investments Limited	Gold, Granite, Tungsten	14/08/2018	13/08/2021	Central Region, Kiboga, Mityana
214	EL1818	Hua Teng Mining	Gold, Granite, Manganese	19/09/2018	18/09/2021	Northern Region, Abim



#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Investments Limited				
215	EL1836	Hua Teng Mining Investments Limited	Granite	10/10/2018	09/10/2021	Central Region, Nakasongola
216	EL1837	Hua Teng Mining Investments Limited	Columbite, Gold, Tungsten, Wolfram	10/10/2018	09/10/2021	Central Region, Butambala, Mityana
217	EL1838	Hua Teng Mining Investments Limited	Lithium	10/10/2018	09/10/2021	Central Region, Mukono
218	EL1832	International Energy Group Agencies	Gold, Industrial Minerals	08/10/2018	07/10/2021	Eastern Region, Mayuge
219	EL00112	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2025	Northern Region, Nakapiripirit
220	EL00113	International University of East Africa	Base Metals, Gold, PGM	15/10/2020	14/10/2025	Northern Region, Nakapiripirit
221	EL1814	Intrepid Minerals Limited	Base Metals, Gold	07/09/2018	06/09/2021	Western Region, Kanungu
222	EL00036	Inventive Capacity Consults Limited	Tantalite, Tin, Wolfram	20/03/2020	19/03/2023	Western Region, Kisoro
223	EL00154	Inventive Capacity	Limestone, Marble	23/02/2021	22/02/2024	Northern Region, Moroto

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Consults Limited				
224	EL00155	Inventive Capacity Consults Limited	Base Metals, Limestone, Marble, Precious Metals	23/02/2021	22/02/2024	Northern Region, Moroto
225	LL1602	Ionic Builders Limited	Granite	21/10/2016	20/10/2022	Eastern Region, Bukedea
226	LL2022	Isa Kakonge	Gold	10/10/2019	09/10/2021	Western Region, Kibaale
227	LL00159	Isaka Kayolo	Gold	17/02/2021	16/02/2023	Eastern Region, Busia
228	EL00021	Itimo Egatu Uganda Limited	Limestone, Marble	23/12/2019	22/12/2022	Northern Region, Moroto
229	ML1129	Jan Mangal (U) Limited	Gold	18/04/2013	17/04/2034	Northern Region, Moroto
230	EL1888	Javan Tukesiga	Limestone, Pozzolana	01/02/2019	31/01/2022	Western Region, Rubirizi
231	EL1714	Jiemeng Energy and Mineral Investment (U) Limited	Base Metals, Gold	22/01/2018	21/01/2023	Western Region, Ibanda, Kamwenge
232	LL00103	Jimde Limited	Gold	23/09/2020	22/09/2022	Central Region, Mubende
233	LL00209	Jimde Limited	Gold, Industrial Minerals	05/07/2021	04/07/2023	Central Region, Ssembabule
234	EL00025	JM Mining Works Limited	Base Metals, Precious Metals	31/01/2020	30/01/2023	Eastern Region, Busia
235	EL00026	JM Mining Works Limited	Base Metals, Precious Metals	31/01/2020	30/01/2023	Eastern Region, Bugiri, Namayingo
236	EL00069	JM Mining Works Limited	Base Metals, Precious Metals	28/08/2020	27/08/2023	Western Region, Buhweju
237	EL1962	John Brown Muwonge	Base Metals, Gold	26/06/2019	25/06/2022	Central Region, Mubende

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
238	EL1879	Joraro Minerals Uganda Limited	Beryllium, Tantalite, Tin	03/01/2019	02/01/2022	Western Region, Ntungamo
239	LL1998	Joraro Minerals Uganda Limited	Manganese, Tin	22/08/2019	21/08/2021	Western Region, Ntungamo
240	EL00098	Joseph Amukun Aburek	Cassiterite, Gold, Nickel, Silver	21/09/2020	20/09/2023	Western Region, Bushenyi, Mitooma
241	EL1779	Joseph Birungi Mutembuzi	Base Metals, Wolfram	23/07/2018	22/07/2021	Western Region, Kabale
242	EL2003	Joseph Kiyaga	Pozzolana	03/09/2019	02/09/2022	Eastern Region, Bulambuli, Kapchorwa, Sironko
243	LL1724	Joseph Kizito	Diatomite	22/02/2018	21/02/2022	Northern Region, Nebbi
244	LL1725	Joseph Kizito	Diatomite	22/02/2018	21/02/2022	Northern Region, Nebbi
245	LL1726	Joseph Kizito	Diatomite	22/02/2018	21/02/2022	Northern Region, Nebbi
246	EL00246	Jowas Enterprises Limited	Limestone, Marble	17/09/2021	16/09/2024	Northern Region, Moroto
247	LL00286	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Northern Region, Moroto
248	LL00287	Jowas Enterprises Limited	Limestone, Marble	18/02/2022	17/02/2024	Northern Region, Moroto
249	EL00225	Jupiter Minerals and Mining (U) Limited	Base Metals, Gold, PGM, Rare Earth Elements	09/07/2021	08/07/2024	Western Region, Hoima
250	LL00060	K.B Finance (U) Limited	Pozzolana	09/09/2020	08/09/2022	Western Region, Kasese
251	EL1770	Kadam Transitech Services Limited	Base Metals, Gold, Limestone, Marble	04/07/2018	03/07/2021	Northern Region, Moroto

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
252	EL1966	Kakiri Stone Quarry Limited	Base Metals, Gold	04/07/2019	03/07/2022	Central Region, Mubende
253	ML1530	Kampala Cement Company Ltd	Pozzolana	06/11/2015	05/11/2036	Eastern Region, Kapchorwa
254	LL00044	Kamuntu Investments Limited	Iron Ore	02/07/2020	01/07/2022	Western Region, Kabale
255	LL00046	Kamuntu Investments Limited	Iron Ore	02/07/2020	01/07/2022	Western Region, Kabale
256	EL2001	Kandopix Uganda Limited	Base Metals, Gold	03/09/2019	02/09/2022	Central Region, Mubende
257	EL2002	Kandopix Uganda Limited	Base Metals, Gold	03/09/2019	02/09/2022	Central Region, Mubende
258	EL00033	Kara Gold (U) Limited	Base Metals, Gold	13/03/2020	12/03/2023	Western Region, Buhweju
259	LL1826	Kara Gold (U) Limited	Gold	18/09/2018	17/09/2022	Western Region, Buhweju
260	EL00270	Kathrada Mining Uganda Limited	Base Metals, Gold, PGM	20/12/2021	19/12/2024	Western Region, Kabale, Kisoro
261	LL00218	Katongo Miners Association Limited	Base Metals, Wolfram	02/07/2021	01/07/2023	Western Region, Kabale
262	EL00266	Katuugo Gold Company Limited	Base Metals, Gold	22/12/2021	21/12/2024	Central Region, Mubende
263	EL00158	Kazi Flakes Limited	Gold	23/02/2021	22/02/2024	Western Region, Kanungu
264	ML4564	Kelvin Shaun Investments Limited	Limestone	17/08/2001	16/08/2022	

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
265	EL1971	Kest Investments (U) Limited	Base Metals, Precious Metals	09/07/2019	08/07/2022	Central Region, Mityana
266	EL00201	KHAN YOUSAF	Bentonite	26/05/2021	25/05/2024	Western Region, Hoima
267	ML4478	KI3R Minerals Limited	Wolfram	08/02/1999	07/02/2035	Western Region, Kabale
268	LL00248	Kiboga United Artisanal miners and Processors Association	Gold	21/09/2021	20/09/2023	Central Region, Kiboga
269	ML0594	Kigezi Steel Company Limited	Iron Ore	13/06/2011	12/06/2032	Western Region, Kabale, Kisoro
270	EL1928	Kilembe Mines Limited	Base Metals, Gold, Silver	25/03/2019	24/03/2022	Western Region, Kasese
271	EL1978	Kilembe Mines Limited	Base Metals, Gold, Silver	29/07/2019	28/07/2022	Western Region, Kasese
272	ML2151	Kilembe Mines Limited	Base Metals	01/01/1974	01/01/2031	Western Region, Kasese
273	ML4603	Kisita Mining Company Limited	Gold	06/08/2002	05/08/2023	Central Region, Mubende
274	LL1374	Kitumbi Kayonza Miners Association Limited	Gold	23/09/2014	22/09/2022	Central Region, Mubende
275	LL1375	Kitumbi Kayonza Miners	Gold	23/09/2014	22/09/2022	Central Region, Mubende

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Association Limited				
276	LL1376	Kitumbi Kayonza Miners Association Limited	Gold	23/09/2014	22/09/2022	Central Region, Mubende
277	EL00068	KPX Consult Limited	Base Metals, Gold	25/09/2020	24/09/2023	Central Region, Kyankwanzi; Western Region, Kibaale
278	EL00262	KPX Consult Limited	Base Metals, Gold	17/11/2021	16/11/2024	Central Region, Kyankwanzi; Western Region, Kibaale
279	EL00236	Kyekahoma Company Limited	Gold	24/08/2021	23/08/2024	Northern Region, Arua, Yumbe
280	LL00231	Leadway Group Limited	Gold	06/08/2021	05/08/2023	Central Region, Mubende
281	EL00037	Leadway Group Limited	Base Metals, Gold	13/03/2020	12/03/2023	Central Region, Mubende; Western Region, Kibaale
282	EL00115	Leadway Group Limited	Base Metals, Precious Metals, Rare Earth Elements	26/10/2020	25/10/2023	Eastern Region, Bugiri
283	EL00142	Leadway Group Limited	Dimension Stone, Limestone, Marble	27/11/2020	26/11/2023	Northern Region, Moroto
284	EL00203	Leadway Group Limited	Limestone, Marble	26/05/2021	25/05/2024	Northern Region, Moroto
285	LL00259	Lomilo & Sons Limited	Limestone	17/11/2021	16/11/2023	Northern Region, Moroto
286	LL00260	Lomilo & Sons Limited	Limestone	17/11/2021	16/11/2023	Northern Region, Moroto
287	LL00268	Lomilo & Sons Limited	Limestone	22/12/2021	21/12/2023	Northern Region, Moroto

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
288	EL1936	Lomongin Zulhaq	Limestone, Marble	09/04/2019	08/04/2022	Northern Region, Moroto
289	LL1967	Lomongin Zulhaq	Limestone, Marble	09/07/2019	08/07/2021	Northern Region, Moroto
290	LL1968	Lomongin Zulhaq	Limestone, Marble	09/07/2019	08/07/2021	Northern Region, Moroto
291	LL00052	Lontaro Investments Limited	Gold	02/07/2020	01/07/2022	Central Region, Mubende
292	LL2004	Lydia Musundi	Base Metals, Gold	03/09/2019	02/09/2021	Central Region, Mubende
293	EL00090	M.M. MINING (UGANDA) LIMITED	Industrial Metals	17/11/2020	16/11/2023	Central Region, Buikwe
294	EL00091	M.M. MINING (UGANDA) LIMITED	Kaolin	16/10/2020	15/10/2023	Central Region, Rakai
295	EL00093	M.M. MINING (UGANDA) LIMITED	Industrial Minerals	16/10/2020	15/10/2023	Western Region, Mbarara, Sheema
296	EL00221	M.M. MINING (UGANDA) LIMITED	Industrial Minerals, Kaolin, Pozzolana	05/07/2021	04/07/2024	Central Region, Buikwe
297	EL00289	M.M. MINING (UGANDA) LIMITED	Gypsum	18/02/2022	17/02/2025	Western Region, Ntoroko
298	EL00012	M/S Eurasian Capital SMC Limited	Base Metals, Gold	28/11/2019	27/11/2022	Western Region, Kasese
299	EL1665	M/S Eurasian Capital SMC Limited	Base Metals, Gold	25/08/2017	24/08/2022	Central Region, Kiboga

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
300	EL1666	M/S Eurasian Capital SMC Limited	Base Metals, Gold	25/08/2017	24/08/2022	Central Region, Kiboga, Mityana
301	EL1674	M/S Eurasian Capital SMC Limited	Base Metals, Gold, Limestone, PGM	07/09/2017	06/09/2022	Western Region, Kasese
302	EL1827	M/S Eurasian Capital SMC Limited	Base Metals, Gold	21/09/2018	20/09/2021	Central Region, Kiboga, Kyankwanzi, Mubende
303	EL00292	M/S Eurasian Capital SMC Limited	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Kasese
304	EL00019	Malibu Holdings Limited	Base Metals, Gold	23/12/2019	22/12/2022	Northern Region, Moroto, Napak
305	EL00078	Malibu Holdings Limited	Base Metals, Gold	01/09/2020	31/08/2023	Western Region, Ibanda, Kamwenge
306	LL00185	Marua Group Limited	Base Metals, Gold	20/04/2021	19/04/2023	Western Region, Kanungu
307	ML4623	Marubeg Company Limited		15/08/2003	14/08/2024	Western Region, Ntungamo
308	ML00014	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040	Northern Region, Moroto
309	ML00015	Mechanized Agro (U) Limited	Limestone, Marble	12/12/2019	11/12/2040	Northern Region, Moroto
310	EL00197	Mechanized Agro (U) Limited	Base Metals, Marble, Precious Metals, Rare Earth Elements, Uranium	13/08/2021	12/08/2024	Northern Region, Amudat



#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
311	EL1889	Mechanized Agro (U) Limited	Base Metals, Granite, Precious Metals, Rare Earth Elements	01/02/2019	31/01/2022	Central Region, Kyankwanzi; Western Region, Hoima
312	EL00040	Megha Stone Quarry Namubiru Limited	Gold, Marble	20/03/2020	19/03/2023	Northern Region, Moroto
313	LL00009	Megha Stone Quarry Namubiru Limited	Marble	02/12/2019	01/12/2021	Northern Region, Moroto
314	LL00010	Megha Stone Quarry Namubiru Limited	Marble	02/12/2019	01/12/2021	Northern Region, Moroto
315	LL00146	Megha Stone Quarry Namubiru Limited	Gold	06/01/2021	05/01/2023	Northern Region, Moroto
316	EL1810	MEM Trading (pty) Limited	Base Metals, Gold	11/09/2018	10/09/2021	Western Region, Ibanda, Kamwenge
317	ML1948	Metro Cement Limited	Pozzolana	08/05/2019	07/05/2040	Eastern Region, Bulambuli, Kapchorwa
318	EL00243	Mex Drilling Services Limited	Dimension Stone	13/09/2021	12/09/2024	Western Region, Buliisa
319	EL00244	Mex Drilling Services Limited	Gold	09/09/2021	08/09/2024	Eastern Region, Busia
320	LL00249	MHK GENERAL	Gold	21/10/2021	20/10/2023	Central Region, Mukono

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		AGENCIES LIMITED				
321	EL00003	MK Gold Corp (U) Limited	Base Metals, Gold, Silver	04/11/2019	03/11/2022	Western Region, Buhweju
322	LL00165	Mohmed Mbabazi	Gold	26/02/2021	25/02/2023	Western Region, Hoima
323	EL1861	Moroto Ateker Cement Company Ltd	Base Metals, Copper, Gold, Limestone, Marble, Rare Earth Elements	09/11/2018	08/11/2023	Northern Region, Kaabong
324	ML1230	Moroto Cement Industries (U) Limited	Marble	17/01/2014	16/01/2035	Northern Region, Moroto
325	EL1995	Mortada Transporters (U) Limited	Base Metals, Gold	20/08/2019	19/08/2022	Western Region, Ibanda
326	LL00230	Moses Kamuntu	Iron Ore	13/08/2021	12/08/2023	Western Region, Kisoro
327	EL1887	Moses Katongole	Silica/Glass Sand	29/01/2019	28/01/2022	Central Region, Masaka
328	EL1799	Moses Sserunjogi	Base Metals, Beryllium, Coltan, Tin	04/09/2018	03/09/2021	Western Region, Ntungamo
329	LL1798	Moses Sserunjogi	Beryllium, Tantalite, Tin	04/09/2018	03/09/2022	Western Region, Ntungamo
330	EL00156	Mota - Engil Engenharia E Constructao. Africa S.A	Dimension Stone	05/02/2021	04/02/2024	Eastern Region, Bukedea
331	EL00242	Mount Moroto Marble	Gold, Marble	06/09/2021	05/09/2024	Northern Region, Moroto

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Holdings Limited				
332	EL00118	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023	Western Region, Kabale
333	EL00119	Mpower Steel Company Limited	Iron Ore	04/11/2020	03/11/2023	Western Region, Kabale
334	EL1986	Mubende Kasambya United Miners, Traders, and Processors co-operative Society Limited	Base Metals, Gold	06/08/2019	05/08/2022	Central Region, Mubende
335	EL00059	Mubende United Miners Assembly Limited	Base Metals, Gold	30/07/2020	29/07/2023	Central Region, Mubende
336	EL1955	Mukoni Farmers Limited	Base Metals, Copper, Gold, Lead, Zinc	11/06/2019	10/06/2022	Central Region, Mityana, Mubende
337	EL00087	Mulago Hill Diagnostics Limited	Limestone, Marble	23/09/2020	22/09/2023	Northern Region, Kotido, Moroto, Napak
338	EL00088	Mulago Hill Diagnostics Limited	Limestone, Marble	21/09/2020	20/09/2023	Northern Region, Moroto
339	EL00134	Mulago Hill Diagnostics Limited	Iron Ore	18/12/2020	17/12/2023	Northern Region, Nakapiripirit

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
340	EL00135	Mulago Hill Diagnostics Limited	Pozzolana	18/12/2020	17/12/2023	Eastern Region, Bulambuli, Kapchorwa
341	EL 1849	Mulin Mines and Minerals Limited	Base Metals, Gold	19/10/2018	18/10/2021	Western Region, Kibaale
342	EL 1858	Mulin Mines and Minerals Limited	Base Metals, Gold	01/11/2018	31/10/2021	Western Region, Kabarole, Kasese
343	EL00153	Mulin Mines and Minerals Limited	Base Metals	13/08/2021	12/08/2024	
344	LL00062	Mulin Mines and Minerals Limited	Kaolin	06/08/2020	05/08/2022	Western Region, Sheema
345	ML1291	Multitask Services Limited	Marble	25/02/2014	24/02/2035	Northern Region, Moroto
346	EL2028	Mustafex Investment (U) Limited	Base Metals, Gold	14/10/2019	13/10/2022	Central Region, Mubende
347	EL1833	Muwanguzi Johnson Kato	Base Metals, Precious Metals, Rare Earth Elements, Uranium	08/10/2018	07/10/2021	Central Region, Mityana
348	EL00122	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	11/11/2020	10/11/2023	Western Region, Ibanda, Kamwenge
349	EL00123	Nabala Mining (U) SMC Limited	Base Metals, Gold, Tin	20/11/2020	19/11/2023	Western Region, Mitooma, Rukungiri

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
350	LL00094	Nabala Mining (U) SMC Limited	Gold	17/09/2020	16/09/2022	Northern Region, Moroto
351	EL 1823	Nama Mining Company - SMC Limited	Base Metals, Gold	21/09/2018	20/09/2021	Eastern Region, Bugiri, Mayuge, Namayingo
352	EL 1824	Nama Mining Company - SMC Limited	Copper, Nickel, PGM	19/09/2018	18/09/2021	Western Region, Kiryandongo
353	EL 1854	Nama Mining Company - SMC Limited	Base Metals, Gold	01/11/2018	31/10/2021	Eastern Region, Busia, Namayingo
354	EL00066	Nama Mining Company - SMC Limited	Dimension Stone	13/08/2021	12/08/2024	Western Region, Hoima
355	EL1977	Nama Mining Company - SMC Limited	Rare Earth Elements	24/07/2019	23/07/2022	Eastern Region, Bugiri, Iganga, Mayuge
356	ML4651	Namekara Mining Company Ltd	Vermiculite	15/05/2003	14/05/2024	Eastern Region, Manafwa
357	LL1965	Narayan Ramchander Reddy Gollapalli	Niobium, Precious Stones	27/06/2019	26/06/2023	Central Region, Mubende
358	EL00055	Narayan Ramchander Reddy Gollapalli	Base Metals, Gold	02/09/2020	01/09/2023	Central Region, Mubende
359	EL1671	National Cement Company Uganda Limited	Limestone	07/09/2017	06/09/2022	Northern Region, Moroto

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
360	EL1672	National Cement Company Uganda Limited	Limestone	07/09/2017	06/09/2022	Northern Region, Moroto
361	EL1794	National Cement Company Uganda Limited	Base Metals, Iron Ore	14/08/2018	13/08/2023	Western Region, Kabale, Kanungu
362	ML1607	National Cement Company Uganda Limited	Pozzolana	28/10/2016	27/10/2037	Eastern Region, Kapchorwa
363	EL1539	National Cement Company Uganda Limited	Pozzolana	30/11/2015	29/11/2022	Eastern Region, Kapchorwa
364	EL00039	Nayovi Minings Limited	Base Metals, Gold	13/03/2020	12/03/2023	Central Region, Mubende
365	EL1987	Ndiga Investments Limited	Base Metals, Gold, Industrial Minerals, Marble	07/08/2019	06/08/2022	Northern Region, Kotido
366	LL1630	Ndiwa Property Consultants Limited	Marble	21/02/2017	20/02/2023	Northern Region, Moroto
367	LL1631	Ndiwa Property Consultants Limited	Marble	21/02/2017	20/02/2023	Northern Region, Moroto
368	LL1632	Ndiwa Property Consultants Limited	Marble	21/02/2017	20/02/2023	Northern Region, Moroto
369	LL00162	Nkabidwa General Traders Limited	Gold	26/02/2021	25/02/2023	Central Region, Mubende

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
370	LL00082	Nkazajabits Limited	Gold	17/09/2020	16/09/2022	Central Region, Mubende
371	EL00172	Non Ferrous Metals Co. Limited	Iron Ore	22/03/2021	21/03/2024	Western Region, Kabale
372	EL00277	Non Ferrous Metals Co. Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Ibanda, Kamwenge
373	EL00285	Non Ferrous Metals Co. Limited	Base Metals, Gold	31/12/2021	30/12/2024	Eastern Region, Namayingo
374	EL00290	Non Ferrous Metals Co. Limited	Base Metals, Gold	18/02/2022	17/02/2025	Central Region, Mubende
375	EL00233	Olsen East African International Investment Company Ltd	Base Metals, Gold	13/08/2021	12/08/2024	Northern Region, Kaabong
376	LL00163	OSCAR CHRISPUS BAMUSEDE	LL - Limestone	26/02/2021	25/02/2023	Western Region, Kasese
377	EL00211	Osprey Capital Investments Limited	Base Metals, Gold	24/06/2021	23/06/2024	Central Region, Mubende
378	EL1931	Otafire Kahinda	Base Metals, Gold	09/04/2019	08/04/2022	Western Region, Kiruhura
379	LL00237	Pal Verma Sharan	Gold	06/09/2021	05/09/2023	Western Region, Kamwenge
380	EL00239	Pal Verma Sharan	Base Metals, Gold	25/08/2021	24/08/2024	Western Region, Kamwenge
381	EL00293	Pal Verma Sharan	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Kabarole, Kamwenge

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
382	LL00235	PCB Mines & Minerals Limited	Kaolin	13/08/2021	12/08/2023	Western Region, Sheema
383	EL00011	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	18/06/2021	17/06/2024	Western Region, Hoima
384	EL00269	Pellegrino Oil & Gas (U) Limited	Dimension Stone, Syenitic Aggregate	17/12/2021	16/12/2024	Western Region, Hoima
385	LL1260	Peter Lokwang	Class VI - Limestone and chalk	10/12/2013	09/12/2023	Northern Region, Moroto
386	LL1261	Peter Lokwang	Class III - Non-precious minerals, LL - Limestone	10/12/2013	09/12/2023	Northern Region, Moroto
387	ML00054	Prosper Woodworks	Bentonite	02/09/2020	01/09/2041	Western Region, Rukungiri
388	EL1950	Prosperi Ndyabahika	Base Metals, Bentonite, Coltan, Gold	10/05/2019	09/05/2022	Western Region, Mitooma, Rukungiri
389	EL1984	Q3 Holdings limited	Dimension Stone	06/08/2019	05/08/2022	Western Region, Buliisa
390	EL00184	Ra Yang Mining Limited	Tantalite, Tin	20/04/2021	19/04/2024	Western Region, Isingiro
391	EL00224	Ra Yang Mining Limited	Gold	15/07/2021	14/07/2024	Northern Region, Arua
392	EL1599	Raghv Investments Limited	Base Metals, Gold, Iron Ore	27/09/2016	26/09/2021	Western Region, Kisoro
393	LL00092	Rainbow Transporters Limited	Pozzolana	15/09/2020	14/09/2022	Western Region, Kabarole



#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
394	EL 1847	Ramji Mavji Jeshani	Pozzolana	17/10/2018	16/10/2021	Eastern Region, Sironko
395	EL00001	Rebekah Talemwa Gwaliwa	Base Metals, Gold	04/10/2019	03/10/2022	Central Region, Mityana
396	EL00110	Redsun International Company Limited	Pozzolana	28/09/2020	27/09/2023	Western Region, Kasese
397	LL00116	Redsun International Company Limited	Pozzolana	29/10/2020	28/10/2022	Western Region, Kasese
398	LL00137	Redsun International Company Limited	Pozzolana	24/11/2020	23/11/2022	Western Region, Kasese
399	LL00187	Redsun International Company Limited	Pozzolana	19/04/2021	18/04/2023	Western Region, Kasese
400	LL2006	Remigius Kasibante	Gold	03/09/2019	02/09/2021	Northern Region, Nakapiripirit
401	EL00202	Renhong Co Uganda Limited	Base Metals, Gold, Iron Ore, Nickel, Tin	25/05/2021	24/05/2024	Western Region, Kisoro
402	EL00273	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Rubirizi
403	EL00274	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Western Region, Buhweju, Bushenyi, Sheema
404	EL00275	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Northern Region, Kaabong

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
405	EL00281	Renhong Co Uganda Limited	Base Metals, Gold	29/12/2021	28/12/2024	Central Region, Kyankwanzi
406	EL 1840	Richard Bakojja	Base Metals, Gold	15/10/2018	14/10/2021	Central Region, Mubende
407	EL1407	Richard Henry Kajjuka	Base Metals, Gold	09/12/2014	08/12/2021	Eastern Region, Bugiri, Busia, Namayingo
408	EL00023	Riowork Mining Company Limited	Base Metals, Gold	10/01/2020	09/01/2023	Northern Region, Abim
409	LL00136	Robert Kyokora Badede	Pozzolana	04/12/2020	03/12/2022	Western Region, Kasese
410	EL1767	Robert Tibenda	Base Metals, Diatomite, Industrial Minerals	17/07/2018	16/07/2021	Northern Region, Nebbi
411	EL1774	Robert Tibenda	Dimension Stone, Granite	02/08/2018	01/08/2021	Western Region, Masindi
412	EL1853	Robinah Nakasi Sengendo	Pozzolana	29/10/2018	28/10/2021	Eastern Region, Bukwo, Kween
413	EL 1909	Rockfill International (U) Limited	Base Metals, Gold	25/02/2019	24/02/2022	Northern Region, Nebbi, Zombo
414	EL1754	Ronald Wanjala Shikuku	Cobalt, Copper, Nickel	23/07/2018	22/07/2021	Western Region, Bundibugyo, Kabarole, Kasese
415	EL1755	Ronald Wanjala Shikuku	Cobalt, Copper, Nickel, PGM	23/07/2018	22/07/2021	Eastern Region, Kaliro, Namutumba
416	EL1778	Ronald Wanjala Shikuku	Lithium, Niobium, Tantalite, Tin	23/07/2018	22/07/2021	Western Region, Ntungamo
417	EL1791	Ronald Wanjala Shikuku	Lithium, Niobium, Tantalite, Tin	14/08/2018	13/08/2021	Western Region, Ntungamo
418	EL00167	Roraima (U) Limited	Base Metals, Gold	04/03/2021	03/03/2026	Eastern Region, Bugiri, Namayingo
419	EL00223	Roraima (U) Limited	Base Metals, Gold	05/07/2021	04/07/2026	Eastern Region, Bugiri, Namayingo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
420	EL00024	Roseburg International (U) Limited	Base Metals, Gold	21/01/2020	20/01/2023	Northern Region, Moyo
421	EL00050	Royal Transit Limited	Pozzolana	17/06/2020	16/06/2023	Western Region, Kabarole
422	LL00075	Royal Transit Limited	Pozzolana	26/08/2020	25/08/2022	Western Region, Kabarole
423	ML00149	Royal Transit Limited	Pozzolana	21/12/2020	20/12/2041	Western Region, Kabarole
424	LL1991	Rural Development Consult	Kaolin	12/08/2019	11/08/2021	Western Region, Buhweju
425	LL1997	Rural Development Consult	Kaolin	22/08/2019	21/08/2021	Western Region, Buhweju
426	EL1817	RUSLA MINING AND MINERALS LIMITED	Base Metals, Iron Ore	11/09/2018	10/09/2021	Western Region, Kabale, Kisoro
427	EL00022	Rwenzori Investments Limited	Base Metals, Gold	21/01/2020	20/01/2023	Western Region, Kyenjojo
428	EL1766	Rwenzori Rare Metals Limited	Base Metals, Gold, PGM, Rare Earth Elements, Uranium	06/07/2018	05/07/2021	Eastern Region, Bugiri, Iganga
429	EL00147	Rwenzori Rare Metals Limited	Copper, Gold, Rare Earth Elements, Silver, Zinc	28/12/2020	27/12/2025	Eastern Region, Bugiri
430	EL00148	Rwenzori Rare Metals Limited	Cobalt, Dimension Stone, Gold, Granite, Nickel,	28/12/2020	27/12/2025	Eastern Region, Bugiri, Iganga

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
			Rare Earth Elements, Silver, Uranium, Zircon			
431	EL00257	Rwenzori Rare Metals Limited	Base Metals, Industrial Metals, Industrial Minerals, Rare Earth Elements	21/10/2021	20/10/2024	Eastern Region, Iganga, Mayuge
432	EL1865	Rwenzori Shining Star Limited	Salt	27/11/2018	26/11/2025	Western Region, Kasese
433	EL1606	Salt Plus Limited	EL/ML - Salt	25/10/2016	24/10/2021	Western Region, Kasese
434	EL1776	Samakula Nooh	Base Metals, Gold	23/07/2018	22/07/2021	Central Region, Kyankwanzi, Mubende; Western Region, Kibaale
435	EL 1842	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2024	Northern Region, Amuru, Gulu
436	EL 1845	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2024	Northern Region, Adjumani, Amuru
437	EL00006	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	02/12/2019	01/12/2022	Western Region, Mitooma, Ntungamo, Sheema
438	EL00008	Samta Mines and Minerals Uganda Limited	Columbite, Tantalite, Tin	02/12/2019	01/12/2022	Western Region, Ntungamo
439	EL1697	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2022	Western Region, Mitooma, Sheema
440	EL1701	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	08/11/2017	07/11/2022	Western Region, Ntungamo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
441	EL1720	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	22/02/2018	21/02/2025	Northern Region, Arua, Zombo
442	EL1722	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	22/02/2018	21/02/2025	Northern Region, Arua
443	EL1783	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	29/06/2018	28/06/2025	Northern Region, Arua, Zombo
444	EL1828	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	26/09/2018	25/09/2021	Eastern Region, Bugiri, Namayingo
445	EL1843	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2021	Northern Region, Gulu, Nwoya
446	EL1844	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2021	Western Region, Kabarole, Kibaale, Kyenjojo
447	EL1846	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/10/2018	14/10/2021	Central Region, Mubende
448	EL1866	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	03/12/2018	02/12/2024	Northern Region, Amuru
449	EL1869	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	03/12/2018	02/12/2021	Western Region, Buhweju, Rubirizi
450	EL1874	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	11/12/2018	10/12/2021	Eastern Region, Bugiri, Namayingo
451	EL1990	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	12/08/2019	11/08/2022	Northern Region, Amuru

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
452	EL00099	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	24/09/2020	23/09/2025	Northern Region, Zombo
453	EL00212	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	02/07/2021	01/07/2024	Western Region, Mitooma, Sheema
454	EL00213	Samta Mines and Minerals Uganda Limited	Cassiterite, Coltan, Wolfram	05/07/2021	04/07/2024	Western Region, Ntungamo
455	EL00226	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	15/07/2021	14/07/2024	Northern Region, Zombo
456	EL00283	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Northern Region, Arua, Zombo
457	EL00284	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	30/12/2021	29/12/2024	Western Region, Ntungamo
458	EL00295	Samta Mines and Minerals Uganda Limited	Base Metals, Gold	18/02/2022	17/02/2025	Northern Region, Arua
459	EL1981	Saranja Group of Companies SMC Limited	Base Metals, Gold	06/08/2019	05/08/2022	Central Region, Mubende
460	LL00241	Saranja Group of Companies SMC Limited	Gold	06/09/2021	05/09/2023	Central Region, Mubende
461	EL1963	Seb Concretes Limited	Silica/Glass Sand	26/06/2019	25/06/2022	Central Region, Butambala
462	EL2017	Section One Limited	Base Metals, Gold	25/09/2019	24/09/2022	Central Region, Mubende
463	EL00067	Seven Hills Exploration and	Base Metals, Gold	17/09/2020	16/09/2025	Central Region, Mubende

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
		Mining Group Limited				
464	LL00272	Shaft & FB Minerals Limited	Gold	22/12/2021	21/12/2023	Central Region, Mubende
465	ML0886	Shaft Sinkers (U) Limited	Gold, Lead	28/10/2011	27/10/2032	Western Region, Ibanda, Kamwenge
466	EL00073	Shining Mines Limited	Base Metals, Gold	28/08/2020	27/08/2023	Western Region, Buhweju, Rubirizi
467	EL00074	Shining Mines Limited	Base Metals, Gold	28/08/2020	27/08/2023	Eastern Region, Busia, Tororo
468	EL00089	Shining Mines Limited	Base Metals, Gold	17/09/2020	16/09/2023	Northern Region, Kaabong
469	EL00100	Shining Mines Limited	Base Metals, Gold	23/09/2020	22/09/2023	Eastern Region, Bugiri, Busia, Namayingo
470	EL00105	Shining Mines Limited	Base Metals, Gold	24/09/2020	23/09/2023	Central Region, Mubende; Western Region, Kibaale
471	EL00164	Shining Mines Limited	Base Metals, Gold, Industrial Minerals, Marble	26/02/2021	25/02/2024	Northern Region, Moroto
472	EL00181	Shining Mines Limited	Base Metals, Gold	06/04/2021	05/04/2024	Western Region, Rubirizi
473	ML1890	Shining Rock Investments Uganda Limited	Dimension Stone	04/02/2019	03/02/2040	Central Region, Mityana
474	ML1750	Simba Mines and Mineral Resources Limited	Gold	04/05/2018	03/05/2023	Western Region, Ibanda
475	EL1819	Singo Artisanal Gold Miners Limited	Base Metals, Gold	14/09/2018	13/09/2021	Central Region, Mubende

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
476	EL00058	Sino Minerals Investments Company Limited	Gold	17/09/2020	16/09/2023	Northern Region, Kaabong
477	MML/ML00072	Sino Minerals Investments Company Limited	Iron Ore	23/09/2020	22/09/2041	Western Region, Kisoro
478	MML/ML1297	Sino Minerals Investments Company Limited	Iron Ore	14/03/2014	13/03/2035	Western Region, Kabale
479	EL1800	Sipa Exploration (U) Limited	Base Metals, Precious Metals	14/09/2018	13/09/2021	Northern Region, Lamwo
480	EL1801	Sipa Exploration (U) Limited	Base Metals, Precious Metals	14/09/2018	13/09/2021	Northern Region, Lamwo, Pader
481	EL1803	Sipa Exploration (U) Limited	Base Metals, Precious Metals	10/09/2018	09/09/2021	Northern Region, Pader
482	EL1804	Sipa Exploration (U) Limited	Base Metals, Precious Metals	10/09/2018	09/09/2021	Northern Region, Lamwo
483	EL1805	Sipa Exploration (U) Limited	Base Metals, Precious Metals	10/09/2018	09/09/2021	Northern Region, Pader
484	EL1829	Sipa Exploration (U) Limited	Base Metals, Precious Metals	02/10/2018	01/10/2021	Northern Region, Lamwo
485	EL1862	Sipa Exploration (U) Limited	Base Metals, Precious Metals	13/11/2018	12/11/2021	Northern Region, Lamwo



#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
486	EL1964	Sky Eagle International Investments Limited	Base Metals, Gold	27/06/2019	26/06/2022	Central Region, Mubende
487	EL00051	Standby Security Uganda Limited	Base Metals, Gold, PGM, Rare Earth Elements	01/07/2020	30/06/2023	Central Region, Kiboga, Mityana, Mubende
488	LL00018	Stephen Mugeni Wasike	Base Metals, Gold	23/12/2019	22/12/2021	Eastern Region, Namayingo
489	EL1780	Summit Group Limited	Gold, Limestone, Marble, PGM	26/07/2018	25/07/2023	Northern Region, Moroto
490	ML1381	Sun and Sand Mines and Minerals Limited	Tin	29/10/2014	28/10/2035	Western Region, Isingiro
491	EL 1859	Sun Disk Limited	Base Metals, Gold	06/11/2018	05/11/2021	Northern Region, Arua, Nebbi, Zombo
492	EL 1868	Sunbelt Mining Group Limited	Base Metals, Gold, Marble	03/12/2018	02/12/2021	Northern Region, Moroto
493	EL1871	Sunbelt Mining Group Limited	Marble	10/12/2018	09/12/2021	Northern Region, Moroto
494	EL1872	Sunbelt Mining Group Limited	Marble	10/12/2018	09/12/2021	Northern Region, Moroto
495	EL1875	Sunbelt Mining Group Limited	Marble	24/12/2018	23/12/2021	Northern Region, Moroto
496	EL1912	Sunbelt Mining Group Limited	Columbite, Tantalite, Wolfram	15/03/2019	14/03/2022	Eastern Region, Amuria
497	ML1954	Sunbelt Mining Group Limited	Marble	30/05/2019	29/05/2040	Northern Region, Moroto
498	EL00030	Sunbelt Mining Group Limited	Marble	31/01/2020	30/01/2023	Northern Region, Moroto
499	EL00077	Sunbelt Mining Group Limited	Dimension Stone	28/08/2020	27/08/2023	Northern Region, Lira

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
500	EL1952	Susan Ssuubi	Base Metals, Gold	28/05/2019	27/05/2024	Central Region, Kyankwanzi
501	LL1975	The Expendables Miners & Traders Limited	Gold	15/07/2019	14/07/2021	Central Region, Mubende
502	LL00178	Tiira Landlords and Artisanal Miners' Association	Gold	30/03/2021	29/03/2023	Eastern Region, Busia
503	LL1670	Tiira Small Scale Mining Association	Gold	02/11/2017	01/11/2021	Eastern Region, Busia
504	EL00004	Tiira Small Scale Mining Company (U) Limited	Base Metals, Gold	05/11/2019	04/11/2022	Eastern Region, Bugiri, Namayingo
505	EL00117	Tororo Cement Limited	Pozzolana	13/11/2020	12/11/2023	Eastern Region, Kapchorwa
506	ML0127	Tororo Cement Limited	Limestone	30/08/2006	29/08/2027	Eastern Region, Bududa
507	ML4622	Tororo Cement Limited	Limestone	20/12/2002	19/12/2023	Northern Region, Moroto
508	MML/ML00045	Tororo Cement Limited	Pozzolana	22/05/2020	21/05/2041	Eastern Region, Kapchorwa
509	MML/ML0061	Tororo Cement Limited	Pozzolana	21/11/2005	20/11/2026	Eastern Region, Kapchorwa
510	MML/ML0593	Tororo Cement Limited	Limestone	16/04/2010	15/04/2031	Northern Region, Moroto
511	MML/ML4684	Tororo Cement Limited	Limestone, Syenitic Aggregate	26/03/2004	25/03/2025	Eastern Region, Tororo
512	EL00206	Trade Gold Metal Limited	Base Metals, Coltan, Kaolin, Tin	08/06/2021	07/06/2024	Western Region, Kabale, Ntungamo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
513	EL00251	Trade Gold Metal Limited	Base Metals, Gold, Iron Ore	01/10/2021	30/09/2024	Central Region, Kiboga, Kyankwanzi
514	EL1662	Treadstone Limited	Base Metals, Gold, Iron Ore	28/07/2017	27/07/2022	Western Region, Kisoro
515	EL 1841	Turi Limited	Base Metals, Gold	15/10/2018	14/10/2024	Central Region, Gomba, Mubende
516	LL1970	Turi Limited	Gold	09/07/2019	08/07/2021	Central Region, Mubende
517	EL00152	Turi Limited	Silica/Glass Sand	06/01/2021	05/01/2024	Central Region, Mukono
518	LL00267	Twetuka Minerals Co. Limited	Gold	22/12/2021	21/12/2023	Central Region, Mubende
519	LL2008	Uchimba Investments Limited	LL - Limestone	09/09/2019	08/09/2021	Western Region, Kasese
520	EL00043	Uga Mines Limited	Base Metals, Precious Metals	08/05/2020	07/05/2023	Western Region, Bushenyi, Mitooma
521	EL1917	Uga Mines Limited	Base Metals, Gold	15/03/2019	14/03/2022	Central Region, Mubende
522	EL00265	Uga Mines Limited	Base Metals, Gold	03/12/2021	02/12/2024	Western Region, Bushenyi, Mitooma
523	EL00047	Uganda Development Corporation	Silica/Glass Sand	02/07/2020	01/07/2023	Central Region, Masaka, Rakai
524	ML1170	Uganda International Mining Company Limited	Iron Ore	20/06/2013	19/06/2034	Western Region, Kanungu
525	EL1627	Uganda Sino-Watson Minerals Company Limited	Base Metals, Gold	20/12/2016	19/12/2021	Western Region, Ntungamo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
526	EL1993	Uganded Holdings Limited	Gold, Marble	14/08/2019	13/08/2022	Northern Region, Moroto
527	EL00064	Uganded Holdings Limited	Industrial Minerals, Limestone	25/09/2020	24/09/2023	Northern Region, Moyo
528	EL1953	Ukutulu Limited	Granite	30/05/2019	29/05/2022	Northern Region, Adjumani
529	LL00086	United African Mines Company Limited	Gold	14/09/2020	13/09/2022	Central Region, Mityana
530	EL1608	Universal Granites and Marble Limited	Granite	09/11/2016	08/11/2024	Northern Region, Lira
531	EL1830	Universal Granites and Marble Limited	Granite	05/10/2018	04/10/2021	Central Region, Luwero, Nakaseke
532	ML0112	V.E.K Global Mining Limited		06/04/2006	05/04/2027	Western Region, Ntungamo
533	EL00186	VAJ VENTURES LTD	Gold	20/04/2021	19/04/2024	Northern Region, Nakapiripirit
534	EL00196	VAJ VENTURES LTD	Gold	05/05/2021	04/05/2024	Northern Region, Nakapiripirit
535	LL00085	VAJ VENTURES LTD	Gold	17/09/2020	16/09/2022	Northern Region, Nakapiripirit
536	LL00120	VAJ VENTURES LTD	Gold	13/11/2020	12/11/2022	Northern Region, Nakapiripirit
537	EL00028	Victoria Enviro Consult Limited	Base Metals, Gold, Iron Ore	21/01/2020	20/01/2023	Western Region, Kisoro

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
538	EL1877	Victoria Enviro Consult Limited	Base Metals, Gold	24/12/2018	23/12/2021	Western Region, Kabale, Kisoro
539	EL2020	Victoria Enviro Consult Limited	Marble	04/10/2019	03/10/2022	Northern Region, Moroto
540	EL1802	Virat Alloys Limited	Coltan, Tin	10/09/2018	09/09/2021	Western Region, Ntungamo
541	LML/ML1999	Wagagai Mining (U) Limited	Gold	27/08/2019	26/08/2040	Eastern Region, Busia
542	EL00254	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Eastern Region, Busia
543	EL00255	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Western Region, Buhweju
544	EL00256	West Peak Uganda Co.Ltd	Base Metals, Gold	12/10/2021	11/10/2024	Western Region, Ibanda, Kamwenge, Rubirizi
545	EL1825	Wilberforce Muwonge Mutebi	Base Metals, PGM, Precious Metals	18/09/2018	17/09/2021	Western Region, Hoima, Kibaale
546	ML1466	Woodcross Mining Company Limited	Cobalt, Tin	15/04/2015	14/04/2036	Western Region, Ntungamo
547	EL1863	Wynstock (U) Limited	Limestone, Marble	21/11/2018	20/11/2021	Northern Region, Moroto
548	ML00245	Xing Tong International Limited	Dimension Stone, Granite	13/01/2022	12/01/2043	Central Region, Luwero
549	LL00016	Yusumuga Autos (U) Ltd	Gold	23/12/2019	22/12/2021	Western Region, Kamwenge
550	EL00065	Zhong Quan Limited	Lithium, Tin	11/02/2021	10/02/2026	Western Region, Ntungamo

#	Code	Parties	Commodities	Grant Date	Expiry Date	Area
551	EL00207	Zhonghong Tin Company (U) Limited	Base Metals, Gold	23/06/2021	22/06/2024	Eastern Region, Bugiri, Iganga
552	EL00208	Zhonghong Tin Company (U) Limited	Gold, Phosphates	15/06/2021	14/06/2024	Eastern Region, Tororo
553	EL00215	Zhonghong Tin Company (U) Limited	Gold	02/07/2021	01/07/2024	Northern Region, Kitgum, Lamwo
554	EL00276	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Namayingo
555	EL00278	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Bugiri, Busia, Tororo
556	EL00279	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Busia
557	EL00282	Zhonghong Tin Company (U) Limited	Base Metals, Gold	29/12/2021	28/12/2024	Eastern Region, Namayingo
558	EL00294	Zhonghong Tin Company (U) Limited	Base Metals, Gold	18/02/2022	17/02/2025	Western Region, Ibanda, Kamwenge

Source: DGSM

Annex 7: Social and environmental expenditure disclosed by extractive entities

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Description of the contribution in kind	Payment in kind		Reference to the law, contract or else if mandatory
			Amount (UGX)	Date		Cost incurred during the year (UGX)	Description Specify Mandatory or voluntary	
<b>Social expenditure</b>								
TOTALENERGIES EP UGANDA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
CNOOC UGANDA LTD	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
ORANTO PETROLEUM LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Armour Energy Uganda Limited (SMC)	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NATIONAL CEMENT COMPANY UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
KAMPALA CEMENT CO. LIMITED	KINGS COLLEGE BUDO	WAKISO	2450000	7/26/2021	DONATION	-	Voluntary	N/a
	PHILI ANDREW CATHEDRAL	MUKONO DISTRICT	2770000	4/14/2022	DONATION	-	Voluntary	N/a
GOODWILL (UGANDA) CERAMIC CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
MOTA ENGIL ENGENHARIA ECONSTRUCAO AFRICA SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
VIRAT ALLOYS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Sino Minerals Investments Company Limited	Nc	Nc	32 700 500	Nc	Nc	Nc	Nc	Voluntary
	Nc	Nc	37 000 000	Nc	Nc	Nc	Nc	Mandatory
MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
ABASI BALINDA TRANSPORTERS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Q3 HOLDINGS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
SAMTA MINES & MINERALS (U) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DELTA REFRACTORIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
BUSIA SUGAR AND ALLIED LTD.	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HILLMARKS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	Nc	Nc	441 564 783	01/07/2021 TO 30/06/2022	NSSF PAYMENTS FOR THE PERIOD FROM AND INCLUDES PENALTY PAYMENT ALSO	N/a	Mandatory	Nc

Company	Beneficiary (Name & Function)	District/Area of the beneficiary	Payments in cash		Payment in kind		Reference to the law, contract or else if mandatory	
			Amount (UGX)	Date	Description of the contribution in kind	Cost incurred during the year (UGX)		Description Specify Mandatory or voluntary
	Nc	Nc	252 510 319	Nc	CONTRIBUTION TOWARDS COMMUNITY DEVELOPMENT , WORKER UNION CONTRIBUTION & COMMUNITY SECURITY		Voluntary	Nc
<b>Total Social expenditure</b>			<b>768 995 602</b>					
<b>Environmental expenditure</b>								
TOTALENERGIES EP UGANDA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
CNOOC UGANDA LTD	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
ORANTO PETROLEUM LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Armour Energy Uganda Limited (SMC)	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NATIONAL CEMENT COMPANY UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
KAMPALA CEMENT CO. LIMITED	MUKONO DIVISION	MUKONO DIVIOSION	9 400 000	12/21/2021	OCCUPATIONAL HEALTH	0	VOLUNTARY	N/A
GOODWILL (UGANDA) CERAMIC CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
MOTA ENGIL ENGENHARIA ECONSTRUCAO AFRICA SA	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
VIRAT ALLOYS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Sino Minerals Investments Company Limited	Nc	Nc	Nc	Nc	Nc	Nc	Voluntary	Nc
MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
ABASI BALINDA TRANSPORTERS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Q3 HOLDINGS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
SAMTA MINES & MINERALS (U) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DELTA REFRACTORIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
BUSIA SUGAR AND ALLIED LTD.	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HILLMARKS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
<b>Environmental expenditure</b>			<b>9 400 000</b>					
<b>Total</b>			<b>778 395 602</b>					



## Annex 8: Sub-national payments disclosed by extractive entities

Company	Type of payment	Regional authority	Date of payment	Receipt N°	Amount paid (UGX)
TOTALENERGIES EP UGANDA	Local Service Tax	Kampala Capital City Authority	22/10/2021	Nc	7 412 500
	Local Service Tax	Kira	26/11/2021	Nc	700 000
	Local Service Tax	Wakiso	26/11/2021	Nc	3 075 000
	Local Service Tax	Arua	26/11/2021	Nc	100 000
	Local Service Tax	Entebbe	26/11/2021	Nc	325 000
	Local Service Tax	Hoima	26/11/2021	Nc	700 000
CNOOC UGANDA LTD	Nc	Nc	Nc	Nc	Nc
ORANTO PETROLEUM LIMITED	N/a	N/a	N/a	N/a	N/a
Armour Energy Uganda Limited (SMC)	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	N/a	N/a	N/a	N/a	N/a
HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc
NATIONAL CEMENT COMPANY UGANDA LIMITED					
KAMPALA CEMENT CO. LIMITED	LOCAL SERVICE TAX - Annual	KCCA DIVISION	8/31/2021		1 960 000
	LOCAL SERVICE TAX - Annual	MUKONO TOWN COUNCIL	9/1/2021		12 110 000
	LOCAL SERVICE TAX - Annual	NAMATABA TOWN COUNCIL	9/1/2021		1 043 000
	LOCAL SERVICE TAX - Annual	KAPCHORWA	9/9/2021		650 000
GOODWILL (UGANDA) CERAMIC CO. LIMITED	Nc	Nc	Nc	Nc	Nc
MOTA ENGL ENGENHARIA ECONSTRUCAO AFRICA SA	Nc	Nc	Nc	Nc	Nc
VIRAT ALLOYS LIMITED	Nc	Nc	Nc	Nc	Nc
DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc
METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	N/a	N/a	N/a	N/a	N/a
Sino Minerals Investments Company Limited	N/a	N/a	N/a	N/a	N/a
MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc
ABASI BALINDA TRANSPORTERS LIMITED	Nc	Nc	Nc	Nc	Nc
Q3 HOLDINGS LIMITED	Nc	Nc	Nc	Nc	Nc
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc
SAMTA MINES & MINERALS (U) LIMITED	Nc	Nc	Nc	Nc	Nc
DELTA REFRACTORIES LIMITED	Nc	Nc	Nc	Nc	Nc
BUSIA SUGAR AND ALLIED LTD.	Nc	Nc	Nc	Nc	Nc
HILLMARKS LIMITED	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	LOCAL SERVICE TAX	Nc	05/07/2021	Nc	5 850 000
	IMMIGRATION FEES (VISA AND WORK PERMITS FOR EXPATRIATE STAFF)	Nc	Nc	Nc	31 526 023
<b>Total</b>					<b>65 451 523</b>

## Annex 9: Unilateral disclosures by Government Agencies and presented by company and sector for the fiscal year 2021-22

TIN	Taxpayer Name	Customs	Income Tax	License Fees	NEMA FEES	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Grand Total
1000024096	KAKIRI STONE QUARRY LIMITED					239,000	36,793,164				37,032,164
1000046278	UGANDA DEVELOPMENT SERVICES					70,000	3,471,000			1,665,360	5,206,360
1000061750	WYNSTOCK (U) LIMITED					430,000	11,852,000		104,000		12,386,000
1000063355	AUC MINING (UGANDA) LIMITED			15,500,000		175,000	72,036,000			1,071,822	88,782,822
1000077149	KISITA MINING COMPANY LIMITED			87,200,000		85,000					87,285,000
1000095800	YUSUMUGA AUTOS (U) LIMITED			8,600,000		105,000					8,705,000
1000126985	MULAGO HILL DIAGNOSTIC LTD	54,313,833		1,000,000		1,735,000	30,059,479		9,006,564	3,208,269	99,323,145
1000147189	MR MOHMED MBABAZI					16,595,000					16,595,000
1000204913	KILEMBE MINES LIMITED		220,000			370,000	11,657,050		42,726,154		54,973,204
1000313484	Mr. SSEMAKULA NOOH					400,000					400,000
1000367859	MUKONI FARMERS LTD		7,765,344			110,000	26,131,088		48,546,837	1,207,891	83,761,160
1000427526	Mr. RAMJI JESHANI MAVJI		24,385,125								24,385,125
1000459253	GAMEPLAY KAMPALA LTD			11,600,000							11,600,000
1000478460	TURI LIMITED			10,850,000				5,274	110,000		10,965,274
1000511923	KELVIN SHAUN INVESTMENTS LTD.					14,010,760	2,235,500				16,246,260
1000564296	ROYAL TRANSIT LIMITED			3,000,000		2,451,769	5,404,000		5,000,000		15,855,769
1000582688	Mr. JAVAN TUKESIGA					610,000					610,000
1000594007	MR RONALD SHIKUKU WANJALA	27,752,849	45,000			105,000					27,902,849
1000604522	MR GOLLAPALLI NARAYAN RAMACHANDER REDDY			2,000,000		35,000					2,035,000
1000699461	SUMMIT GROUP LIMITED			950,000							950,000
1000750529	MR PROSPER NDYABAHIKA	5,311,523	4,356,000	1,500,000		100,000					11,267,523
1000757126	Mr. MOSES KAMUNTU		108,250			1,545,000					1,653,250
1000804021	Mr. KHAN YOUSAF					70,000					70,000
1000834581	LOMILO & SONS LIMITED			9,000,000		45,000			28,048,219		37,093,219
1000851599	Mr. RICHARD KAJJUKA HENRY					105,000					105,000
1000937646	Mr. MOSES KATONGOLE	347,827									347,827
1001011090	KEST INVESTMENTS (U) LIMITED			3,000,000							3,000,000
1001012160	KADAM TRANS TECH SERVICES LIMITED		408,250						400,000		808,250
1001057750	UGANDA INTERNATIONAL MINING COMPANY LTD			10,600,000							10,600,000
1001077968	Mr. HERBERT AKAMPWERA	43,232,760				84,000					43,316,760
1001093723	ARRM INVESTMENTS LIMITED		3,424,764	9,500,000	285,660		311,500	4,643,605			18,165,529
1001195155	SIMBA MINES AND MINERAL RESOURCES LTD			1,600,000							1,600,000
1001402604	SIPA EXPLORATION UGANDA LIMITED			6,000,000		90,000	16,043,906			7,734,091	29,867,997
1001473835	3T MINING LIMITED					452,000					452,000

TIN	Taxpayer Name	Customs	Income Tax	License Fees	NEMA FEES	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Grand Total
1001621199	IONIC BUILDERS LIMITED		2,000,000			150,000		410,000			2,560,000
1001705054	MORTADA TRANSPORTERS (U) LIMITED	5,737,089				100,000	8,756,687		23,510,668		38,104,444
1001735369	UGANDA SINO-WATSONS MINERALS COMPANY LIMITED					305,000					305,000
1001842090	Mr. ISAKA KAYOLO							2,751,875			2,751,875
1001959674	MALIBU HOLDINGS LIMITED			2,050,000							2,050,000
1001968373	Mr. JOHNSON MUWANGUZI KATO					70,000					70,000
1002221063	GREENSTONE RESOURCES LIMITED			8,200,000			4,964,507	19,154,715	1,023,799		33,343,021
1002224929	MARUA GROUP		500,000	3,000,000			558,000				4,058,000
1002225195	UNIVERSAL GRANITES AND MARBLE LIMITED	1,779,350				15,402,780	1,860,000				19,042,130
1002326990	Mr. JOSEPH ABUREK			800,000							800,000
1002354747	Mr. EMMANUEL KYAZZE		1,450,000								1,450,000
1002479839	Mr. BEN WALIGGO			4,600,000							4,600,000
1002689573	Mr. BENON BURORA KUTEESA					154,000					154,000
1002739937	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	492,564	1,496,120	9,000,000		40,000	3,127,400		27,477,309		41,633,393
1002897688	MR ALFRED CHESAK MANGUSHO			150,000	2,300,000	70,000					2,520,000
1003057393	BETA MINERALS LIMITED			10,125,000	1,041,169						11,166,169
1003260047	Mr. SHARAN PAL VERMA			8,600,000		50,000					8,650,000
1003505992	Mr. CHARLES BUYINZA		200,000	2,500,000		35,000		2,529,159			5,264,159
1003879908	BRESUN ENTERPRISES UGANDA LIMITED		100,000	2,200,000		16,485,000	1,171,650				19,956,650
1005049728	K.B. FINANCE UGANDA LTD		6,400,000								6,400,000
1006063378	Mr. RICHARD BAKOJJA					2,260,000					2,260,000
1006247302	AFRICAN PANTHER RESOURCES (U) LTD			1,500,000		35,000	6,537,500	8,473,503		40,391,830	56,937,833
1006776083	Mr. JOSEPH KIZITO			2,000,000				1,098,500			3,098,500
1006872465	RORAIMA UGANDA LIMITED			1,900,000							1,900,000
1007058087	MECHANISED AGRO (U) LTD			3,200,000		70,000		6,195,000			9,465,000
1007440374	MR CHRISPUS BAMUSEDE OSCAR					55,000					55,000
1007459750	RIO WORKS (U) LIMITED		3,447,400			100,000	536,000				4,083,400
1007534937	KITUMBI KAYONZA MINNERS ASSOCIATION LTD		1,000,000	4,500,000		838,868	1,822,500				8,161,368
1007615202	Mr. REMIGIUS KASIBANTE			800,000							800,000
1007917804	UGA MINES LIMITED			4,200,000			437,300				4,637,300
1008061913	Ms. LYDIA ENID MUSUNDI		350,000								350,000
1008155416	HICAR MINING LIMITED			2,900,000							2,900,000
1008380228	GREAT LAKES LIME LTD		9,031,570	2,150,000		35,000	1,371,000	23,940,000			36,527,570
1008606642	SALT PLUS LIMITED			5,000,000							5,000,000
1008903590	INVENTIVE CAPACITY CONSULTS LIMITED		4,500,000	3,500,000		2,150,000					10,150,000
1008920715	NDIWA PROPERTY CONSULTANTS LIMITED			4,500,000				1,200,000			5,700,000

TIN	Taxpayer Name	Customs	Income Tax	License Fees	NEMA FEES	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Grand Total
1009121160	ASLI ENERGY LIMITED	876,375	8,000,000	4,700,000							13,576,375
1009141461	Mr. FRED SIGHT	36,108				119,000					155,108
1009279881	VICTORIA ENVIROS CONSULTS LIMITED			200,000		34,110,000					34,310,000
1009309388	ALEXIS ENGINEERING COMPANY LIMITED		206,400	6,300,000			6,500				6,512,900
1009351488	MR MOSES SSERUNJOGI		745,850	1,500,000		2,058,000					4,303,850
1009472845	MEX DRILLING SERVICES LIMITED	41,538,620		4,000,000		35,000					45,573,620
1009615135	DIRECT REDUCED IRON (DRI) LIMITED			5,000,000							5,000,000
1009632574	M M MINING (U) LIMITED			2,250,000							2,250,000
1009649247	BIOFERTILIZER AFRICA LIMITED			3,100,000		29,000	1,951,713				5,080,713
1009747300	Miss. SUSAN SSUUBI			2,000,000							2,000,000
1009774971	GODNESS CO. LIMITED		700,000			104,000					804,000
1009866672	SEB CONCRETES LTD		450,000			105,000					555,000
1009933709	KANDOPIX UGANDA LIMITED		300,000								300,000
1010023919	XING TONG INTERNATIONAL LTD	19,434,988		800,000		15,000	3,516,482		11,704,700		35,471,170
1010567240	INTREPID MINERALS LIMITED					50,000					50,000
1010568769	EURASIAN CAPITAL SMC LIMITED			45,500,000		50,000					45,550,000
1010645178	SHINING ROCK INVESTMENTS UGANDA LIMITED	17,992,145	1,500,000		600,000	1,330,000	13,025,000				34,447,145
1010783795	TREADSTONE LIMITED			20,000,000							20,000,000
1010821632	DIRECT TIN INVESTORS LIMITED		170,000	3,150,000							3,320,000
1011044580	ALOM MINING AND GEOHYDRO SERVICES LIMITED			11,250,000			1,965,620				13,215,620
1011844754	GREAT SEASON-SMC LIMITED		250,500			35,000					285,500
1012417465	GOLD DISK-SMC LIMITED						5,777,136				5,777,136
1013071766	PELLEGRINO OIL AND GAS UGANDA LTD			950,000		135,000					1,085,000
1013131913	HPA MUTONO MINING UGANDA LIMITED			13,050,000							13,050,000
1013171607	EAST ASIA LAND & MINING COMPANY UGANDA LIMITED			2,150,000							2,150,000
1013201722	HUA TENG MINING INVESTMENTS LTD			2,350,000							2,350,000
1013264672	NAMA MINING COMPANY SMC LIMITED			4,100,000							4,100,000
1013289733	Mr. DEOGRASCIOUS ATWOOKI MUGENYI			100,000							100,000
1013299823	SKY EAGLE INTERNATIONAL INVESTMENTS LIMITED		300,000			139,000					439,000
1013308964	RWENZORI INVESTMENTS LIMITED			5,350,000							5,350,000
1013314073	MUBENDE UNITED MINERS ASSEMBLY LIMITED		410,000	100,000							510,000
1013323669	Mr. GEORGE ONEGA			3,000,000		35,000		5,612,600			8,647,600
1013393309	STANDBY SECURITY UGANDA LIMITED		610,000								610,000
1013400893	RWENZORI SHINING STAR LIMITED			16,000,000		119,000					16,119,000
1013416734	JIMDE LIMITED			2,000,000							2,000,000
1013450546	HOIMA MINERALS COMPANY LIMITED			3,000,000							3,000,000

TIN	Taxpayer Name	Customs	Income Tax	License Fees	NEMA FEES	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Grand Total
1013460346	TIIRA LANDLORDS AND ARTISANAL MINERS ASSOCIATION			1,500,000				15,065,618			16,565,618
1013542123	C31 UGANDA SMC LIMITED			23,825,000	300,000	65,000					24,190,000
1013570291	NABALA MINING (U) SMC LIMITED			3,000,000							3,000,000
1013686753	BRN INTERNATIONAL LIMITED			4,500,000				610,000			5,110,000
1013858250	BASK MINES LIMITED								574,000		574,000
1013965229	MOROTO ATEKER CEMENT LIMITED			10,675,000							10,675,000
1013985306	GLENCOE TECHNOLOGIES LIMITED			8,250,000							8,250,000
1014051991	ACE MINERAL RESOURCE LIMITED					20,000					20,000
1014112324	C-ASIAN MINING AND MINERALS LTD			14,350,000		1,204,000	14,037,000			2,424,000	32,015,000
1014120619	GLOBAL OROEX INVESTMENT - SMC LIMITED		350,000	1,575,000		20,819,000	14,336,800				37,080,800
1014139353	BEGUMISA BOAZ KAYONDO ENTERPRISE			2,000,000				285,051			2,285,051
1014435127	UGANED HOLDINGS LIMITED					60,000					60,000
1014443408	MUBENDE KASAMBYA UNITED MINERS TRADERS AND PROCESORS CO-OPERATIVE SOCIETY LIMITED			1,000,000							1,000,000
1014571462	HARAAMBE DEVELOPMENT AGENCIES LTD		1,250,000	3,400,000		174,000					4,824,000
1014670530	KPX CONSULT LIMITED			21,250,000							21,250,000
1014783678	MEGHA STONE QUARRY NAMUBIRU LIMITED			4,150,000			11,578,583			2,187,819	17,916,402
1014954153	JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	5,715,344				65,545					5,780,889
1015007151	RAGHV INVESTMENTS LTD					35,000					35,000
1015029851	SARANJA GROUP OF COMPANIES SMC LIMITED			1,100,000							1,100,000
1015065209	LEADWAY GROUP LIMITED		80,000	10,200,000	796,500						11,076,500
1015186180	JOWAS ENTERPRISES LIMITED		951,324	6,700,000			58,500	500,000			8,209,824
1015352930	ALPHA INTERNATIONAL MINING CO SMC LTD			1,950,000							1,950,000
1015375240	SHAFT & FB MINERALS LTD			1,500,000							1,500,000
1015392341	HONGDA GROUP UGANDA CO. LIMITED			50,150,000							50,150,000
1015473517	TWETUKA MINERALS CO LIMITED			1,500,000							1,500,000
1015503059	VAJ VENTURES LTD		368,000						200,000		568,000
1015541041	CEM ENTERPRISES U LTD			8,900,000		800,000					9,700,000
1015588060	UCHIMBA INVESTMENT LIMITED			1,000,000		35,000		1,500,000			2,535,000
1015883437	NKABIDWA GENERAL TRADERS LTD		150,000								150,000
1016087786	OSPREY CAPITAL INVESTMENTS LIMITED					10,900,000					10,900,000
1016150004	RAINBOW TRANSPORTERS LIMITED		4,209,628				2,052,050		34,252,872		40,514,550
1016397520	WEST PEAK UGANDA CO. LTD				849,750	1,100,000					1,949,750
1016511010	BUHWEJU DISTRICT UNITED MINERS COOPERATIVE SOCIETY LIMITED			1,800,000							1,800,000
1016547918	SHINING MINES LTD	7,030,000		22,700,000		1,715,000					31,445,000
1016602732	TIIRA SMALL SCALE MINING ASSOCIATION			2,000,000				12,700,653			14,700,653
1016727810	TRADEGOLD METAL LTD			5,500,000							5,500,000

TIN	Taxpayer Name	Customs	Income Tax	License Fees	NEMA FEES	Other Fees	PAYE	Royalty	VALUE ADDED TAX	WITHHOLDING TAX	Grand Total
1016778571	EVERGRANDE RESOURCES CO. LTD	348,226				208,000					556,226
1016790332	PCB MINES & MINERALS LTD			1,500,000							1,500,000
1016932052	EMIRATES MINING LTD	41,609,288	300,000	41,200,000							83,109,288
1016937896	MPOWER STEEL COMPANY LIMITED	7,378,859			18,273,427	4,085,608	1,137,919				30,875,813
1016939988	RA YANG MINING LIMITED		300,000	17,800,000							18,100,000
1017194891	KYEKAHOMA COMPANY LIMITED			1,050,000							1,050,000
1017330898	NON FERROUS METALS CO LIMITED			27,950,000							27,950,000
1017334374	RENHONG CO UGANDA LTD			55,600,000							55,600,000
1017334440	ZHONGHONG TIN COMPANY U LIMITED			69,250,000							69,250,000
1017335565	DAJIANG CO UGANDA LIMITED			5,900,000							5,900,000
1017393382	HARMONY RESOURCES SMC LIMITED			5,550,000				1,925,945			7,475,945
1017472366	JUPITER MINERALS AND MINING (U) LTD			7,550,000							7,550,000
1018132684	DAZHONG IRON AND STEEL INDUSTRIES LIMITED			5,500,000	1,204,000	1,847,000					8,551,000
1018233716	KATONGO MINERS ASSOCIATION LIMITED			800,000							800,000
1018259005	MOUNT MOROTO MARBLE HOLDINGS LIMITED			7,550,000							7,550,000
1018724184	HONGDA RUNZE MINING (U) - SMC LTD			5,400,000							5,400,000
1018887831	KIBOGA UNITED ARTISANAL MINERS AND PROCESSORS ASSOCIATION			2,800,000							2,800,000
1019101607	KATUUGO GOLD CO.LIMITED			2,950,000							2,950,000
1019739850	Woodcross Mining Company Limited			1,500,000							1,500,000
1019829977	KATHRADA MINING UGANDA LIMITED			2,900,000							2,900,000
1025694383	GUANGXI YANDE MINING CO, LTD		1,005,000								1,005,000
Grand Total		280,927,748	93,794,525	908,400,000	25,650,506	160,024,330	316,580,534	108,601,498	232,685,122	59,891,082	2,186,555,345

Source URA

## Annex 10: Submission of Reporting template

N°	Extractive Companie	Submission of Reporting Template	Signed Reporting Template	Certified Reporting Template	Submission of Financial Statements
1	TOTALENERGIES EP UGANDA	✓	✗	✗	✗
2	CNOOC UGANDA LTD	✓	✗	✗	✗
3	ORANTO PETROLEUM LIMITED	✓	✗	✗	✗
4	Armour Energy Uganda Limited (SMC)	✗	✗	✗	✗
5	TORORO CEMENT LTD	✓	✗	✗	✗
6	HIMA CEMENT LTD	✗	✗	✗	✗
7	NATIONAL CEMENT COMPANY UGANDA LIMITED	✗	✗	✗	✗
8	KAMPALA CEMENT CO. LIMITED	✓	✗	✗	✗
9	GOODWILL (UGANDA) CERAMIC CO. LIMITED	✗	✗	✗	✗
10	MOTA ENIGL ENGENHARIA ECONSTRUCAO AFRICA SA	✓	✗	✗	✗
11	VIRAT ALLOYS LIMITED	✗	✗	✗	✗
12	DIAMOND STEEL UGANDA LIMITED	✗	✗	✗	✗
13	METRO CEMENT LIMITED	✗	✗	✗	✗
14	WAGAGAI MINING U LIMITED	✓	✓	✗	✗
15	Sino Minerals Investments Company Limited	✓	✗	✗	✗
16	MHK GENERAL AGENCIES LIMITED	✗	✗	✗	✗
17	ABASI BALINDA TRANSPORTERS LIMITED	✗	✗	✗	✗
18	Q3 HOLDINGS LIMITED	✗	✗	✗	✗
19	HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	✗	✗	✗	✗
20	SAMTA MINES & MINERALS (U) LIMITED	✗	✗	✗	✗
21	DELTA REFRACTORIES LIMITED	✗	✗	✗	✗
22	BUSIA SUGAR AND ALLIED LTD.	✗	✗	✗	✗
23	HILLMARKS LIMITED	✗	✗	✗	✗
24	NAMEKARA MINING COMPANY LIMITED	✓	✗	✗	✗

N°	Government Agency	Submission	Signed	Certified	Comments
1	Uganda Revenue Authority (URA)	✓	✓	✗	N/a
2	Uganda National Oil Company (UNOC)	✓	✓	✗	N/a
3	Petroleum Authority of Uganda (PAU)	✓	✗	✗	N/a
4	Directorate of Petroleum (DoP)	✓	✗	✗	N/a
5	Uganda Registration Services Bureau (URSB)	✓	<i>Partially</i>	✗	The URSB shared only signed Beneficial Ownerships, the Legal ownership Template was not signed
6	Directorate Of Geological Survey and Mines (DGSM)	<i>Partially</i>	✗	✗	The DGSM shared only the Production and Subnational Transfers. The completed templates are Export details, State Participation, Infrastructure provisions & Barter arrangements, Transportation revenues, and Licences allocations process and Employment
7	Kilembe Mines Limited	✓	✗	✗	N/a



## Annex 11: Restoration of the Environment After Oil and Gas Exploration Activities of Ngiri 5 Well Site in Buliisa District



Source: NEMA

The pictures above show a sequence of the same area during exploration activities and after restoration as reported by NEMA. NEMA considers that: generally, oil and gas activities have been largely compliant with the legal requirements, and that most of the areas that were disturbed during the exploration phase have been fully restored as seen in the pictures above.

## Annex 12: Company files

Companie	Date of Creation	Place of Creation	Tax Identification Number	Capital	Primary Activity	Secondary Activity	Contact Address
TOTALENERGIES EP UGANDA	06/04/2010	kampala	1000171284	Nc	Oil & Gas Exploration/Production	N/a	Course View Towers 21 Yusuf Lule Road, Nakasero, Kampala
CNOOC UGANDA LTD	11/05/2011	kampala	1000491360	1,000,000.00	Oil and Gas Exploration, Development and Production	N/a	Plot 2 Bombo Road, City Apartments, Kampala. P.O Box 31776, Kampala
ORANTO PETROLEUM LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Armour Energy Uganda Limited (SMC)	Nc	Nc	Nc	Nc	Nc	Nc	Nc
TORORO CEMENT LTD	01/11/1995	Nc	1000024790	6,500,000,000.00	Hydrated Limes (Limes in Tonnes)	Cement Manufacturing (04 brands of Cement in Tonnes)	P.O.Box 74 Tororo, Uganda 4 Km Jinja Malaba Highway, Osukuru Town Council Tororo.
HIMA CEMENT LTD	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NATIONAL CEMENT COMPANY UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
KAMPALA CEMENT CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
GOODWILL (UGANDA) CERAMIC CO. LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
MOTA ENIGL ENGENHARIA ECONSTRUCAO AFRICA SA	14/02/2014	Nc	100353823	N/a	Civil construction	N/a	N/a
VIRAT ALLOYS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DIAMOND STEEL UGANDA LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
METRO CEMENT LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
WAGAGAI MINING U LIMITED	13/07/2017	Nc	1010924286	Nc	MINING GOLD	N/a	Plot 669 Kyagwe Road Namanve Industrial Are, Mukono District
Sino Minerals Investments Company Limited	Nc	Uganda	1000850391	36,000,000,000	Exploration	N/a	Plot No 104-106 Industrial Area.5th Street.Kampala.Uganda
MHK GENERAL AGENCIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
ABASI BALINDA TRANSPORTERS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Q3 HOLDINGS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
SAMTA MINES & MINERALS (U) LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
DELTA REFRACTORIES LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
BUSIA SUGAR AND ALLIED LTD.	Nc	Nc	Nc	Nc	Nc	Nc	Nc
HILLMARKS LIMITED	Nc	Nc	Nc	Nc	Nc	Nc	Nc
NAMEKARA MINING COMPANY LIMITED	06/06/2026	Uganda	1000437630	10,000,000	EXPLORATION OF VERMICULITE MINERAL, MINING AND	EXPORT OF VERMICULITE	UGANDA, EASTERN MANAFWA, BUGOBERO SUB COUNTY, BUMASOKHO

Companie	Date of Creation	Place of Creation	Tax Identification Number	Capital	Primary Activity	Secondary Activity	Contact Address
					PROCESSING OF VERMICULITE CONCENTRATE		PARISH, BUNANDALA, P.O. BOX 2368, MBALE UGANDA

## Annex 13: List of legal ownership declared by URSB

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
State Owned (Uganda Government)	MOROTO ATEKER CEMENT LIMITED	UGANDA DEVELOPMENT CORPORATION	900	
State Owned (Uganda Government)		SAVANNAH MINES LIMITED	700	
State Owned (Uganda Government)		SABOO ENGINEERING PVT LIMITED	300	
State Owned (Uganda Government)		MOROTO DISTRICT INVESTMENT AGENCY	ESTMENT AGENCY LIMITED	100
State Owned (Uganda Government)	MOHMED MBABAZI			
State Owned (Uganda Government)	SSEMAKULA NOOH			
State Owned (Uganda Government)	RAMJI JESHANI MAVJI			
State Owned (Uganda Government)	JAVAN TUKESIGA			
State Owned (Uganda Government)	RONALD SHIKUKU WANJALA			
State Owned (Uganda Government)	GOLLAPALLI NARAYAN			
State Owned (Uganda Government)	OTAFIRE KAHINDA			
State Owned (Uganda Government)	PROSPER NDYABAHIKA			
State Owned (Uganda Government)	MOSES KAMUNTU			
State Owned (Uganda Government)	KHAN YOUSAF			
State Owned (Uganda Government)	RICHARD KAIJUKA HENRY			
State Owned (Uganda Government)	MOSESKATONGOLE			
State Owned (Uganda Government)	WILBERFORCE MUWONGE MUTEBI			
State Owned (Uganda Government)	HERBERT AKAMPWERA			
State Owned (Uganda Government)	JOSEPH KIYAGA			
State Owned (Uganda Government)	ISAAC KAYOLO			

Type	Name of Entity	Name of the shareholder		% Interest	Nationality of the shareholder
State Owned (Uganda Government)	JOHNSON MUWANGUZI KATO				
State Owned (Uganda Government)	JOSEPH ABUREK				
State Owned (Uganda Government)	BEN WALIGGO				
State Owned (Uganda Government)	BENON BURORA KUTEESA				
State Owned (Uganda Government)	ISA KAKONGE				
State Owned (Uganda Government)	ALFRED CHESAK MANGUSHO				
State Owned (Uganda Government)	ABEL BWOGYERO				
State Owned (Uganda Government)	SHARAN PAL VERMA				
State Owned (Uganda Government)	CHARLES BUYINZA				
State Owned (Uganda Government)	RICHARD BAKOJJA				
State Owned (Uganda Government)	STEPHEN MUGENI WASIKE				
State Owned (Uganda Government)	JOSEPH KIZITO				
State Owned (Uganda Government)	CHRISPUS BAMUSEDE OSCAR				
State Owned (Uganda Government)	REMIGUS KASIBANTE				
State Owned (Uganda Government)	ROBERT TIBENDA				
State Owned (Uganda Government)	LYDIA ENID MUSINDI				
State Owned (Uganda Government)	JOSEPH BIRUNGI MUTEMBEZI				
State Owned (Uganda Government)	FRED SIGHT				
State Owned (Uganda Government)	MOSES SSERUNJOGI				
State Owned (Uganda Government)	SUSAN SSUBI				
State Owned (Uganda Government)	GEORGE ONEGA				
State Owned (Uganda Government)	LOMONGIN ZULHAQ				

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
State Owned (Uganda Government)	REBEKAH TALEMWA GWALIWA			
State Owned (Uganda Government)	JOHN BROWN MUWONGE			
State Owned (Uganda Government)	ROBERT KYOKORA BADEDE			
State Owned (Uganda Government)	ROBINAH NAKASI SENGENDO			
State Owned (Uganda Government)	ATWOOKI DEOGRASCIOUS MUGENYI			
State Owned (Uganda Government)	EMMANUEL KYAZZE			
State Owned (Uganda Government)	NARAYAN RAMCHANDER REDDY GOLLAPALLI			
Private Entities(Legal persons/Companies)				
Private Entities(Legal persons/Companies)	Kakiri Stone Quarry Limited	SPENCON SERVICES LIMITED	199	
Private Entities(Legal persons/Companies)		GOLLAPALLI NARAYAN RAMCHANDER REDDY	10	UGANDAN
Private Entities(Legal persons/Companies)	Wynstock (U) Limited	TUHAIRWE TUEWEN MYLES	10	UGANDAN
Private Entities(Legal persons/Companies)		MUGUME AIDA RUKUNDO	20	UGANDAN
Private Entities(Legal persons/Companies)		BWOMEEZI MUGUME ALEX	60	UGANDA
Private Entities(Legal persons/Companies)	Auc Mining Company (Uganda)Limited	MASAGAZI MOSES KUBOLIKOZA	1	UGANDA
Private Entities(Legal persons/Companies)		GMU LIMITED	999	UGANDAN
Private Entities(Legal persons/Companies)	MARUBEG CCOMPANY LIMITED	BIBANGAMBA PETER	705	UGANDAN
Private Entities(Legal persons/Companies)		KAYONGA KELLEN	535	UGANDAN
Private Entities(Legal persons/Companies)		KATWIREMU YOROKAMU	30	UGANDAN
Private Entities(Legal persons/Companies)		BEGUMISA FULGENSE	10	UGANDAN
Private Entities(Legal persons/Companies)	YUSUMUGA AUTOS (U) LIMITED	YUSUF MUGARURA	35	
Private Entities(Legal persons/Companies)		OBED TASHOBYA	35	
Private Entities(Legal persons/Companies)		MUHAMED TUSHABE	10	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		ISSA KIRARIRA	1	
Private Entities(Legal persons/Companies)		UNALLOTTED	19	
Private Entities(Legal persons/Companies)	MULAGO HILL DIAGNOSTIC LTD	IKEMERE DEOGRATIAS	99	UGANDAN
Private Entities(Legal persons/Companies)		IKEMERE ISAAC ROMEO	1	UGANDAN
Private Entities(Legal persons/Companies)	MUKONI FARMERS LIMITED	THOBANI MOHAMED AMIN	10,001	UGANDAN
Private Entities(Legal persons/Companies)		LUYOMBYA FRANCIS XEVIER	240	UGANDAN
Private Entities(Legal persons/Companies)		OCHWO GRACE EVELYN	240	
Private Entities(Legal persons/Companies)		THOBANI ZULFIKAR	1	
Private Entities(Legal persons/Companies)		SSEMPALA SENGENDO	1	
Private Entities(Legal persons/Companies)		FOURWAYS INVESTMENTS LTD	10	
Private Entities(Legal persons/Companies)	GAMEPLAY KAMPALA LIMITED	MACHABIRE ROGER	500	UGANDAN
Private Entities(Legal persons/Companies)		MACHABIRE RICHARD MASIKO	20	
Private Entities(Legal persons/Companies)		UNALLOTTED	480	
Private Entities(Legal persons/Companies)	TURI LIMITED	KAMARA RUTH	60	UGANDAN
Private Entities(Legal persons/Companies)		BUGINGO WILFRED	40	UGANDAN
Private Entities(Legal persons/Companies)	KELVIN SHAUN INVESTMENTS LIMITED	MUSEKUURA MARGARET NYAKEISHIKI	1,000	UGANDAN
Private Entities(Legal persons/Companies)		MUSEKUURA CHARLES	1,000	UGANDAN
Private Entities(Legal persons/Companies)	ROYAL TRANSIT LIMITED	MUKONYEZI TADEO	95	UGANDAN
Private Entities(Legal persons/Companies)		MARUNGA MOLLY MUKONYEZI	5	UGANDAN
Private Entities(Legal persons/Companies)	ALISTAN ENGINEERING LIMITED	MARTIN STOKES	50,000	
Private Entities(Legal persons/Companies)		LAWRENCE STOKES	50,000	
Private Entities(Legal persons/Companies)	SUMMIT GROUP LIMITED	UCAN LIMITED	9	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		UNIPLUS LTD	1	
Private Entities(Legal persons/Companies)	LOMILO & SONS LIMITED	ILUKOL PASKA	50	UGANDAN
Private Entities(Legal persons/Companies)		ANGELLA FRED	50	UGANDAN
Private Entities(Legal persons/Companies)	KEST INVESTMENTS LIMITED	DO THI THANH HUYEN	50	VIETNAMESE
Private Entities(Legal persons/Companies)		WISDOM THETA LIMITED	50	
Private Entities(Legal persons/Companies)	KADAM TRANS-TECH SERVICES LIMITED	ISMAIL MOHAMED	60	UGANDAN
Private Entities(Legal persons/Companies)		MOHAMMAD OSMAN ISMAIL	20	UGANDAN
Private Entities(Legal persons/Companies)		MOHAMED FARAH ISMAIL	20	UGANDAN
Private Entities(Legal persons/Companies)	UGANDA INTERNATIONAL MINING COMPANY LIMITED	AGGARWAL RAHUL	7,500	INDIAN
Private Entities(Legal persons/Companies)		MUSTAPURE ASHOK	7,500	INDIAN
Private Entities(Legal persons/Companies)		BHOSLE AKHILESH	4,300	INDIAN
Private Entities(Legal persons/Companies)		KHETAN DHEERAJ KUMAR	3,200	INDIAN
Private Entities(Legal persons/Companies)	ARRM INVESTMENTS LIMITED	MURIISA RONALD	35	UGANDAN
Private Entities(Legal persons/Companies)		RUBANI NOAH ADYEERI	35	UGANDAN
Private Entities(Legal persons/Companies)		MAHUTA AKANDWANAHU ALEXANDER	15	UGANDAN
Private Entities(Legal persons/Companies)		NSUBUGA TOM	15	UGANDAN
Private Entities(Legal persons/Companies)	KIGEZI STEEL COMPANY LIMITED	RUKUNDO SERAPIO BARYARENWA	62,000	UGANDAN
Private Entities(Legal persons/Companies)		LANCE HOLDINGS LTD	2,000	
Private Entities(Legal persons/Companies)		RUKUNDO FREDIAN TINDIWEGI	16,000	UGANDAN
Private Entities(Legal persons/Companies)	JAN MANGAL (U) LTD	SONI NITINKUMAR JASUBHAI	99	
Private Entities(Legal persons/Companies)		SONI NEHALBEN NITINKUMAR	1	
Private Entities(Legal persons/Companies)	SIMBA MINES AND MINERAL RESOURCES LIMITED	SIMBA DISTRIBUTORS LIMITED	20	



Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		FANG HAO RAN	80	
Private Entities(Legal persons/Companies)	SIPA EXPLORATION UGANDA LIMITED	SIGE EASTAFRICA PTY LTD	99	
Private Entities(Legal persons/Companies)		DARVALL PIP LE POER	1	
Private Entities(Legal persons/Companies)	3T MINING LIMITED	BHARWANI MAHMUD HUSSEIN	50	
Private Entities(Legal persons/Companies)		BITANGARO KWIZERA SAM	40	UGANDAN
Private Entities(Legal persons/Companies)		BITANGARO BARBARA	10	UGANDAN
Private Entities(Legal persons/Companies)	IONIC BUILDERS LIMITED	MACARIO DE TORO	50	AMERICAN
Private Entities(Legal persons/Companies)		JACQUELINE DE TORO	350	AMERICAN
Private Entities(Legal persons/Companies)		SHEENA DE TORO	100	AMERICAN
Private Entities(Legal persons/Companies)		SHARON DE TORO	100	AMERICAN
Private Entities(Legal persons/Companies)	MORTADA TRANSPORTERS (U) LIMITED	MORTADA HASSAN	80	FRENCH
Private Entities(Legal persons/Companies)		KONE MORTADA RACHA	10	FRENCH
Private Entities(Legal persons/Companies)	UGANDA SINO -WATSON MINERALS CO. LIMITED	ZHOU QUAN	70	
Private Entities(Legal persons/Companies)		FENG CHAOJUN	30	
Private Entities(Legal persons/Companies)	MALIBU HOLDINGS LTD	MEGHANI SHIRAZ	50	UGANDAN
Private Entities(Legal persons/Companies)		MEGHANI SIKANDER	50	UGANDAN
Private Entities(Legal persons/Companies)	RUSLA MINING AND MINERALS LIMITED	AGUMYA ALLAN	51	UGANDAN
Private Entities(Legal persons/Companies)		NATUKUNDA DOROTHY	49	UGANDAN
Private Entities(Legal persons/Companies)	CHINA UGANDA RANCHUN INVESTMENT LIMITED	ZHOU QUAN	80	
Private Entities(Legal persons/Companies)		FU LILING	20	
Private Entities(Legal persons/Companies)	GREENSTONE RESOURCES LIMITED	PATEL NIMIT JAGDISHCHANDRA	50	INDIAN
Private Entities(Legal persons/Companies)		PELTON GOLD LIMITED	40	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		SHERWEN JOHN WILLIAM PAUL	10	
Private Entities(Legal persons/Companies)	MARUA GROUP	KARAMAGI ALPHA CHARLES	40	UGANDAN
Private Entities(Legal persons/Companies)		LULE GODFREY	40	UGANDAN
Private Entities(Legal persons/Companies)	UNIVERSAL GRANITES AND MARBLE LIMITED	PESHA KULDEEP	25,000	INDIAN
Private Entities(Legal persons/Companies)		SWAMI SURENDER	24,600	INDIAN
Private Entities(Legal persons/Companies)		VINAYAK MINERALS LIMITED	75,000	
Private Entities(Legal persons/Companies)		CHANDER SANDEEP	12,300	INDIAN
Private Entities(Legal persons/Companies)		BANSALI RANJEET KUMAR	50,000	INDIAN
Private Entities(Legal persons/Companies)	PROSPER WOOD WORKS LIMITED	PROSPER NDYABAHIKA	90	
Private Entities(Legal persons/Companies)		BEATRICE NDYABAHIKA	5	
Private Entities(Legal persons/Companies)		RUTH NDYABAHIKA	5	
Private Entities(Legal persons/Companies)	GREAT LAKES IRON AND STEEL CO. LIMITED	TIBEITA FABIAN RWAMWEMA	1	
Private Entities(Legal persons/Companies)		TUMUSIIME ENOS KAGYENDAGURA	1	UGANDAN
Private Entities(Legal persons/Companies)		MWEBESA FRANCIS	1	UGANDAN
Private Entities(Legal persons/Companies)	OLSEN EAST AFRICA INTERNATIONAL INVESTMENT CO. LTD	SINENG CHENG	50	CHINESE
Private Entities(Legal persons/Companies)		MA JINRU	50	CHINESE
Private Entities(Legal persons/Companies)	BETA MINERALS LIMITED	YEREVAN HOLDINGS LIMITED	99	
Private Entities(Legal persons/Companies)		THOMAS LAMP	1	
Private Entities(Legal persons/Companies)	BRESUN ENTERPRISES UGANDA LIMITED	BYAKATONDA JOSEPH	50	UGANDAN
Private Entities(Legal persons/Companies)		AKOMBE GILDON	50	UGANDAN
Private Entities(Legal persons/Companies)	K. B. FINANCE (U) LIMITED	KWEZI CONSTRUCTION AND LOGISTICS LIMITED	250	
Private Entities(Legal persons/Companies)		JAMES KAMULINDWA	250	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	AFRICAN PANTHER RESOURCES (U) LIMITED	WOODCROSS RESOURCES HOLDCO LTD	99,999	
Private Entities(Legal persons/Companies)		WOODCROSS SMELTING COMPANY LIMITED	1	
Private Entities(Legal persons/Companies)	EASTERN MINING LIMITED	NDOVU INVESTMENTS LIMITED	97	
Private Entities(Legal persons/Companies)		RAI SARBJIT	1	KENYAN
Private Entities(Legal persons/Companies)		RAI AMAANRAJ SINGH	1	KENYAN
Private Entities(Legal persons/Companies)		RAI RAJBIR SINGH	1	KENYAN
Private Entities(Legal persons/Companies)	2M CAPITAL LIMITED	ADRYAN MARCOVICI	50	ISRAELI
Private Entities(Legal persons/Companies)		RONI MARCOVICI	50	ISRAELI
Private Entities(Legal persons/Companies)	RORAIMA (U) LIMITED	HAILU YOHANNES BERHE	51	ETHIOPIAN
Private Entities(Legal persons/Companies)		FETHERSTON STEPHEN FRANCIS	120	BRITISH
Private Entities(Legal persons/Companies)		DEGALAS WODAJE ABEBE	829	ETHIOPIAN
Private Entities(Legal persons/Companies)		CHEN WANHAI	25	CHINESE
Private Entities(Legal persons/Companies)	SHAFTS SINKERS OF UGANDA LIMITED	MAYANJA JACKSON LUSABUNGA	5	UGANDAN
Private Entities(Legal persons/Companies)		SHEXIAN COUNTY RUNJIN TRADING CO.LTD	25	
Private Entities(Legal persons/Companies)		SASIRWE JONNY	25	UGANDAN
Private Entities(Legal persons/Companies)		ASIIMWE AUBREY SASIRWE	5	UGANDAN
Private Entities(Legal persons/Companies)		AINE ANERINE	5	UGANDAN
Private Entities(Legal persons/Companies)	RIO WORKS (U) LIMITED	ATUGONZA ZAHARAH	20	UGANDAN
Private Entities(Legal persons/Companies)		KIIZA JACKSON	40	UGANDAN
Private Entities(Legal persons/Companies)		KABEIHO CHRISTOPHER	40	UGANDAN
Private Entities(Legal persons/Companies)	ZHONG QUAN LIMITED	GU JINCHUN	160	CHINESE
Private Entities(Legal persons/Companies)		CHEN LI	50	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		YE WEIMIN	160	
Private Entities(Legal persons/Companies)		XIE YAONAN	160	
Private Entities(Legal persons/Companies)		GUO ZHONGMIN	160	
Private Entities(Legal persons/Companies)		LI HUA	260	CHINESE
Private Entities(Legal persons/Companies)		PAN MOUCHENG	50	CHINESE
Private Entities(Legal persons/Companies)	UGA MINES LIMITED	MEZENTSEV STANISLAV	6	RUSSIAN
Private Entities(Legal persons/Companies)		NIKORS LIMITED	88	
Private Entities(Legal persons/Companies)		MELIK KAREN SIMONIAN	6	RUSSIAN
Private Entities(Legal persons/Companies)	HICAR MINING LIMITED	MUGIZI DRECK	19	
Private Entities(Legal persons/Companies)		MEMNON CAPITAL AFRICA LTD	80	
Private Entities(Legal persons/Companies)		BYONA AMBROSE	1	
Private Entities(Legal persons/Companies)	GREAT LAKES LIME LTD	TAMUSANGE BENON	25	UGANDAN
Private Entities(Legal persons/Companies)		BH MINING LTD	50	
Private Entities(Legal persons/Companies)		MAYHEW TIMOTHYJUSTIN ROBERT	25	BRITISH
Private Entities(Legal persons/Companies)	MEM TRADING (PTY) LIMITED	STEPHEN OPOLOT	1	
Private Entities(Legal persons/Companies)		IBRAHIM KAGERE	1	
Private Entities(Legal persons/Companies)	EASTERN CONSULTANTS COMPANY LIMITED	NSUBUGA HAROONAH	20	
Private Entities(Legal persons/Companies)		ABBA SAMAALI	20	
Private Entities(Legal persons/Companies)		WASAGALI SARAH KANAABI	20	
Private Entities(Legal persons/Companies)		PAUL SODDO	20	
Private Entities(Legal persons/Companies)		WATASA MAYOKA	20	
Private Entities(Legal persons/Companies)	SALT PLUS LIMITED	MUGALULA JOSEPH	30	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		RWEKITAMA ROBERT	30	UGANDAN
Private Entities(Legal persons/Companies)		ITUNGO JORAM	35	UGANDAN
Private Entities(Legal persons/Companies)	ASCORT MINING (U) LIMITED	VANANI RAJESH GOPALBHAI	15	INDIAN
Private Entities(Legal persons/Companies)		DUDHAREJIYA GHANSHAYAM VANMALIDAS	15	INDIAN
Private Entities(Legal persons/Companies)		PAGHDAL HARESH PARSHOTTAM	15	INDIAN
Private Entities(Legal persons/Companies)		AJUDIYA MAHESG VALLABHAI	8	INDIAN
Private Entities(Legal persons/Companies)		AJUDIA NILESH VALLABHADAS	7	INDIAN
Private Entities(Legal persons/Companies)		MURUNGI GODWIN JIMMY	5	UGANDAN
Private Entities(Legal persons/Companies)		VAGHASIA RAJESHKUMAR VALJIBHAI	20	INDIAN
Private Entities(Legal persons/Companies)		BHANUSHALI ARVIND PREMJI	15	INDIAN
Private Entities(Legal persons/Companies)	INVENTIVE CAPACITY CONSULTS LIMITED	ATUHEIRE PATIENCE	50	UGANDAN
Private Entities(Legal persons/Companies)		MWEBEMBEZI CRISPUS KICONCO	50	UGANDAN
Private Entities(Legal persons/Companies)	NDIWA PROPERTY CONSULTANTS LIMITED	CHEMASUET MICHAEL	80	
Private Entities(Legal persons/Companies)		ABBO PHIONA	10	
Private Entities(Legal persons/Companies)		KINYOSI MICHAEL CABRAL	10	
Private Entities(Legal persons/Companies)	ASLI ENERGY LIMITED	HIRSI MOHAMED	70	UGANDAN
Private Entities(Legal persons/Companies)		ISMAIL FATUMA	30	UGANDAN
Private Entities(Legal persons/Companies)	VICTORIA ENVIROS CONSULTS LIMITED	NAMUBIRU MOREEN	40	UGANDAN
Private Entities(Legal persons/Companies)		AINAMASIKO RACHEAL	60	UGANDAN
Private Entities(Legal persons/Companies)	ALEXIS ENGINEERING COMPANY LIMITED	NDAWULA GROUP LIMITED	60	
Private Entities(Legal persons/Companies)		NDAWULA JOSEPH	40	UGANDAN
Private Entities(Legal persons/Companies)	MEX DRILLING SERVICES LIMITED	BYONA AMBROSE	70	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		ADUMATTA SETH	20	GHANAIAN
Private Entities(Legal persons/Companies)	DIRECT REDUCED IRON (DRI) LIMITED	ALAM ALI MEHBUB	1	UGANDAN
Private Entities(Legal persons/Companies)		ALAM SAMI	1	UGANDAN
Private Entities(Legal persons/Companies)	M M MINING (U) LIMITED	THUMMAR PATEL JAY MAGANLAL	52	UGANDAN
Private Entities(Legal persons/Companies)		DOBARIA MILAN VITHALBHAI	17	INDIAN
Private Entities(Legal persons/Companies)		DOBARIA AKASH PARESHBHAI	17	INDIAN
Private Entities(Legal persons/Companies)		RANGANI JAYANTILAL SHAMJIBHAI	8	INDIAN
Private Entities(Legal persons/Companies)		PATEL SANDIP MADHUBHAI	6	
Private Entities(Legal persons/Companies)	BIOFERTILIZER ARICA LIMITED	BACCESS A/S BIOVENTIC FERTILIZER HOLDING	40	
Private Entities(Legal persons/Companies)		TRANSFORM AF 1994 APS	59	
Private Entities(Legal persons/Companies)		DEDYA ABDUL KARIM	1	UGANDAN
Private Entities(Legal persons/Companies)	NDIGA INVESTMENTS LIMITED	NAMBOZO SARAH	70	
Private Entities(Legal persons/Companies)		MAFABI LEMEGI	30	
Private Entities(Legal persons/Companies)	GODNESS CO. LIMITED	RUHANGA ARIYO MATHIAS		
Private Entities(Legal persons/Companies)		AMPAIRE JUDITH		
Private Entities(Legal persons/Companies)		KYOMUHANGI SEDERASI		
Private Entities(Legal persons/Companies)	SEB CONCEPTS LTD	ERON MPOZA SEBUNYA	35	
Private Entities(Legal persons/Companies)		BENJAMIN SEKABUZA SEBUNYA	32	
Private Entities(Legal persons/Companies)		SARAH NABIKOLO	33	
Private Entities(Legal persons/Companies)	KANDOPIX UGANDA LIMITED	MUKASA KANDOX FLUGY	160	UGANDAN
Private Entities(Legal persons/Companies)		KASOZI PAUL	30	UGANDAN
Private Entities(Legal persons/Companies)		NAMUSOKE EVERLYN	10	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	XING TONG INTERNATIONAL LIMITED	HUANG SHUTONG	50	CHINESE
Private Entities(Legal persons/Companies)		HUANG XEXIN	45	CHINESE
Private Entities(Legal persons/Companies)		WANG TONG	5	CHINESE
Private Entities(Legal persons/Companies)	KARA GOLD (U) LIMITED	KARA GOLD INTERNATIONAL LIMITED	49,000	
Private Entities(Legal persons/Companies)		OLI.GOLD MURULI LIMITED	25,000	
Private Entities(Legal persons/Companies)		MURAMBI MINERAL OIL LIMITED	5,000	
Private Entities(Legal persons/Companies)		MICHEAL OKIROR	21,000	
Private Entities(Legal persons/Companies)	INTREPID MINERALS LIMITED	MANUFORTY HOLDING COMPANY LIMITED	100	
Private Entities(Legal persons/Companies)	EURASIAN CAPITAL SMC LIMITED	1126302 b.c ltd	100	
Private Entities(Legal persons/Companies)	AFRICA TRADE AND INVESTMENT FUND LIMITED	BYARUGABA MOSES	5,000	UGANDAN
Private Entities(Legal persons/Companies)		NASASIRA TREVOR	2	UGANDAN
Private Entities(Legal persons/Companies)	SHINING ROCK INVESTMENTS UGANDA LIMITED	LING WANG	66	CHINESE
Private Entities(Legal persons/Companies)		LONG FENG ZHOU	34	CHINESE
Private Entities(Legal persons/Companies)	TREADSTONE LIMITED	BITATURE PATRICK JONATHAN	18,000	UGANDAN
Private Entities(Legal persons/Companies)		BITATURE NATALIEY PATRICIA	18,000	UGANDAN
Private Entities(Legal persons/Companies)		BITATURE STEPHANIE MEL	18,000	UGANDAN
Private Entities(Legal persons/Companies)		BITATURE TREVOR GRANT	18,000	UGANDAN
Private Entities(Legal persons/Companies)	DIRECT TIN INVESTORS LIMITED	HENRY DUDGEON	500	
Private Entities(Legal persons/Companies)		PIETERSE CHRISTIAAN	500	
Private Entities(Legal persons/Companies)	ROSEBURG INTERNATIONAL (U) LIMITED	MUMBERE K. BONIFACE	35	
Private Entities(Legal persons/Companies)		BAHATI SAM	50	
Private Entities(Legal persons/Companies)		MUHINDO COLLINS BAHATI	15	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	ALOM MINING AND GEOHYDRO SERVICES LIMITED	AHEEBWA JULIUS	50	UGANDAN
Private Entities(Legal persons/Companies)		TUGUME WYCLIFFE	50	UGANDAN
Private Entities(Legal persons/Companies)	GREAT SEASON SMC LIMITED	YASMIR ADAM AHMEDAI ABDALLA	100	SUDANESE
Private Entities(Legal persons/Companies)	HEYDAY INTERNATIONAL GROUP COMPANY LIMITED	ZHOU CAILIN	50	
Private Entities(Legal persons/Companies)		ZHONG CHAOCHAO	50	
Private Entities(Legal persons/Companies)	GOLD DISK SMC LIMITED	EUGENE PODGORNYY	100	BELARUSIAN
Private Entities(Legal persons/Companies)	TIIRA SMALL SCALE MINING COMPANY (U) LIMITED	MUSTAFA SEMIH GECGIL	220	
Private Entities(Legal persons/Companies)		KWEMBOI GEORGE	50	
Private Entities(Legal persons/Companies)		HUSSEIN KATO MATANDA	50	
Private Entities(Legal persons/Companies)		UMARU OPOCHET	50	
Private Entities(Legal persons/Companies)		MONDAY ODIMA	25	
Private Entities(Legal persons/Companies)		ENVER CEYLAN	25	
Private Entities(Legal persons/Companies)		GODFREY BENESA NGAYA	20	
Private Entities(Legal persons/Companies)		ALI ODIMA	60	
Private Entities(Legal persons/Companies)	MULIN MINES AND MINERALS LIMITED	MULINDWA RONALD	50	UGANDAN
Private Entities(Legal persons/Companies)		KAIJA JANET PRISCILLA	50	UGANDAN
Private Entities(Legal persons/Companies)	PELLEGRINO OIL AND GAS UGANDA LIMITED	PATRICK G. BARUGAHARE	666	UGANDAN
Private Entities(Legal persons/Companies)		CHARLES PETER PELLEGRINO	334	AUSTRALIAN
Private Entities(Legal persons/Companies)	HPA MUTONO MINING UGANDA LIMITED	MUTONO INVESTMENTS LTD	50	
Private Entities(Legal persons/Companies)		HPA RESOURCES AB	50	
Private Entities(Legal persons/Companies)	EAST ASIA LAND & MINING COMPANY UGANDA LIMITED	LI QIXIONG	5,000	CHINESE
Private Entities(Legal persons/Companies)		XU TILON	5,000	CHINESE



Type	Name of Entity	Name of the shareholder		% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	HUA TENG MINING INVESTMENTS LTD	ZHU XU SHENG		200	
Private Entities(Legal persons/Companies)		SUN LIAN ZHONG		400	
Private Entities(Legal persons/Companies)		SUN ZHANG ZHONG		400	
Private Entities(Legal persons/Companies)	CONSOLIDATED AFRICAN RESOURCES LIMITED	BLENCOWE RESOURCES PLC		99	
Private Entities(Legal persons/Companies)		QUEEN SAM DELEVAN		1	BRITISH
Private Entities(Legal persons/Companies)	NAMA MINING COMPANY SMC LIMITED	ALJOURA MINING LTD		20	
Private Entities(Legal persons/Companies)		IGUMIRA CAPITAL SMC LTD		80	
Private Entities(Legal persons/Companies)	SKY EAGLE INTERNATIONAL INVESTMENTS LIMITED	SSIMBWA KHALID		25	UGANDAN
Private Entities(Legal persons/Companies)		SENKAYI HARUNA		25	UGANDAN
Private Entities(Legal persons/Companies)		KHALI ADAM ESHAG AHMED		950	SUDANESE
Private Entities(Legal persons/Companies)	RWENZORI INVESTMENTS LIMITED	BASIIMA KABONESA		75	UGANDAN
Private Entities(Legal persons/Companies)		BASIIMA OLIVIA TUHAISE		5	UGANDAN
Private Entities(Legal persons/Companies)		BASIIMA ANGELLA KAHUNDE		5	UGANDAN
Private Entities(Legal persons/Companies)		BAMANYISA DOREEN		5	UGANDAN
Private Entities(Legal persons/Companies)		KENGANZI DOROTHY		5	UGANDAN
Private Entities(Legal persons/Companies)		BASIIMA HARRIET		5	UGANDAN
Private Entities(Legal persons/Companies)	ACCESS MINING UGANDA - SMC LIMITED	ACCESS FUTURE METALS HOLDINGLIMITED	HOLDING LIMITED	1,000	
Private Entities(Legal persons/Companies)	RWENZORI SHINING STAR LIMITED	KUNMING LIHENG INVESTMENT CO, LTD		51	
Private Entities(Legal persons/Companies)		RWENZORI SALT INDUSTRIES LTD		49	
Private Entities(Legal persons/Companies)	JORARO MINERALS UGANDA LIMITED	MR. SEBUNTU JOHN		70	
Private Entities(Legal persons/Companies)		MR. TUMUSIIME ROBERT		15	
Private Entities(Legal persons/Companies)		MR. MUGISHA EMMANUEL		15	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	JIMDE LIMITED	GLORIA NABIRYO	65	UGANDAN
Private Entities(Legal persons/Companies)		CHRISTIAN SSEKITOLEKO	10	UGANDAN
Private Entities(Legal persons/Companies)		MAXENSIA NAMULI	10	UGANDAN
Private Entities(Legal persons/Companies)		NAMULI CYNTHIA	10	UGANDAN
Private Entities(Legal persons/Companies)		JOSEPH KALUYA	5	UGANDAN
Private Entities(Legal persons/Companies)	INTERNATIONAL ENERGY GROUP AGENCIES	KALIM KALAMAGI	25	
Private Entities(Legal persons/Companies)		NABUKEERA FARIDAH	25	
Private Entities(Legal persons/Companies)		PAUL KAYEMBA MUKASA	25	
Private Entities(Legal persons/Companies)		NORMAN LEE PULLIAM	25	
Private Entities(Legal persons/Companies)	HOIMA MINERALS COMPANY LIMITED	PAUL MUGAMBWA	37	
Private Entities(Legal persons/Companies)		MUHAMMED KYEYUNE	14	
Private Entities(Legal persons/Companies)		AMOS LUGOLOOBI	10	
Private Entities(Legal persons/Companies)		ROBERT BAUTU	10	
Private Entities(Legal persons/Companies)		DAVID PAUL MALABA HADOTO	12	
Private Entities(Legal persons/Companies)		JULIUS AHEBWA	7	
Private Entities(Legal persons/Companies)		ISAAC KYOBE KIWEWESI	5	
Private Entities(Legal persons/Companies)		JOSEPH LUMU WADDIMBA	5	
Private Entities(Legal persons/Companies)	C31 UGANDA SMC LIMITED	1152161 BC LTD	100	
Private Entities(Legal persons/Companies)	NABALA MINING (U) SMC LIMITED	SIKANDER MEGHANI	1	UGANDAN
Private Entities(Legal persons/Companies)	BRN INTERNATIONAL LIMITED	MUHONEREZI BRIGHT	66	UGANDAN
Private Entities(Legal persons/Companies)		NATHAN WOLUKAWU WANDA	34	UGANDAN
Private Entities(Legal persons/Companies)	SECTION ONE LIMITED	DHEDHI HIMATBHAI	462	

Type	Name of Entity	Name of the shareholder		% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		ALEX MUNYAMBABAZI		138	
Private Entities(Legal persons/Companies)	ROCKFILL INTERNATIONAL (U) LIMITED	KIBORO DAVID MUNGA		950	KENYAN
Private Entities(Legal persons/Companies)		MUHANGI SOLOMON		50	UGANDAN
Private Entities(Legal persons/Companies)	GREAT SOLOMON MINING GROUP COMPANY LIMITED	ROY KIGAMBO MAGARA		100	UGANDAN
Private Entities(Legal persons/Companies)	BASK MINES LIMITED	KARUNGI AMANDLA		50	UGANDAN
Private Entities(Legal persons/Companies)		BUSINGYE SAMANTHA		50	UGANDAN
Private Entities(Legal persons/Companies)	MK GOLD CORP (U) LIMITED	MAPHIKE BYRON MATHETHEBALO		7,000	
Private Entities(Legal persons/Companies)		RUTH TWESIGYE		3,000	
Private Entities(Legal persons/Companies)	GLENCOE TECHNOLOGIES LIMITED	MUTALYA AUSSIE KITOGERA NKURUMAH	ERA NKURUMAH	50	UGANDAN
Private Entities(Legal persons/Companies)		SHININGAYAMWE ELLA ANDAKUMWA	NDAKUMWA	50	NAMIBIAN
Private Entities(Legal persons/Companies)	ACE MINERAL RESOURCE LIMITED	AMBROSE BYONA		50	UGANDAN
Private Entities(Legal persons/Companies)		MAYANJA JACKSON LUSABUNGA		50	UGANDAN
Private Entities(Legal persons/Companies)	C-ASIAN MINING AND MINERALS LIMITED	XIE DEHUA		100	
Private Entities(Legal persons/Companies)	GLOBAL OROEX INVESTMENT - SMC LIMITED	BORWIS SALEM IDRIS SALEM		100	
Private Entities(Legal persons/Companies)	BEGUMISA BOAZ KAYONDO ENTERPRISE LIMITED	MASIKO MEDARD		400	UGANDAN
Private Entities(Legal persons/Companies)		BEGUMISA FULGENSE		300	UGANDAN
Private Entities(Legal persons/Companies)		KIGGALA EDDIE KAYONDO		300	UGANDAN
Private Entities(Legal persons/Companies)	HAMC MINERALS UGANDA - SMC LIMITED	RICHMOND PARTNERS MASTER LIMITED		100	
Private Entities(Legal persons/Companies)	MUSTAFEX INVESTMENT (U) LIMITED	LUGANDA ALEX		50	UGANDAN
Private Entities(Legal persons/Companies)		MUSTAFA SEMIH GECGIL		50	TURKISH
Private Entities(Legal persons/Companies)	UGANED HOLDINGS LIMITED	VAN DER MEER JOHANNES MARTINUS ROBERTU		99	DUTCH
Private Entities(Legal persons/Companies)		NJIBOER JAN		1	DUTCH

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	HARAAMBE DEVELOPMENT AGENCIES LIMITED	SIRAJI MWENYI BUKENYA	55	UGANDAN
Private Entities(Legal persons/Companies)		ZULHAQ SIRAJI	20	UGANDAN
Private Entities(Legal persons/Companies)		HIZIBULAH SIRAJI	10	
Private Entities(Legal persons/Companies)		HAWA SIRAJI	5	UGANDAN
Private Entities(Legal persons/Companies)		DAUDA SIRAJI	5	
Private Entities(Legal persons/Companies)		TURAABI SIRAJI	5	
Private Entities(Legal persons/Companies)	GIMNAT INTERNATIONAL (U) LIMITED	GILBERT MUJOGYATWOKI		UGANDAN
Private Entities(Legal persons/Companies)		NATHAN WOLUKAWU WANDA		UGANDAN
Private Entities(Legal persons/Companies)	KPX CONSULT LIMITED	NANKUNDA LOYCE	30	UGANDAN
Private Entities(Legal persons/Companies)		TUSIIME ANN	30	UGANDAN
Private Entities(Legal persons/Companies)	MEGHA STONE QUARRY NAMUBIRU LIMITED	MEGHANI SIKANDER	1	UGANDAN
Private Entities(Legal persons/Companies)		MEGHANI SHIRAZ	1	UGANDAN
Private Entities(Legal persons/Companies)	UKUTULU LIMITED	KIYEMBA YASIR	40	UGANDAN
Private Entities(Legal persons/Companies)		LATIGO COLLINS	30	UGANDAN
Private Entities(Legal persons/Companies)		HABASA NELSON	30	UGANDAN
Private Entities(Legal persons/Companies)	JIEMENG ENERGY AND MINERAL INVESTMENT (U) LIMITED	SIMBA MINES & MINERALS RESOURCES LTD	60	
Private Entities(Legal persons/Companies)		HU NAN JIE MENG MINING CO. LTD	40	
Private Entities(Legal persons/Companies)	RAGHV INVESTMENTS LIMITED	JESHANI RAMJI MAVJI	57	UGANDAN
Private Entities(Legal persons/Companies)		JESHANI JAYANTILAL MAVJI	38	UGANDAN
Private Entities(Legal persons/Companies)		MURUNGI GODWIN JIMMY	5	UGANDAN
Private Entities(Legal persons/Companies)	SARANJA GROUP OF COMPANIES SMC LIMITED	SSEKABIRA WILL	100	UGANDAN
Private Entities(Legal persons/Companies)	LEADWAY GROUP LIMITED	MUKASA KANDOX FLUGY	10	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		KITAKA ISAAC NALABIRAWO	90	UGANDAN
Private Entities(Legal persons/Companies)	JOWAS ENTERPRISES LIMITED	WASIKE CONRAD JOHNSON	1	UGANDAN
Private Entities(Legal persons/Companies)		ROBERVIN GROUP LIMITED	99	
Private Entities(Legal persons/Companies)	EXODUS MINING (U) LIMITED	MUGARURA YORAMU	40	UGANDAN
Private Entities(Legal persons/Companies)		AINOMUGISHA OLIVIA	10	UGANDAN
Private Entities(Legal persons/Companies)		OSPREY CAPITAL INVESTMENTS LTD	50	
Private Entities(Legal persons/Companies)	CAMEL MINING COMPANY LIMITED	LI DAPENG	100	CHINESE
Private Entities(Legal persons/Companies)	ALPHA INTERNATIONAL MINING CO.- SMC LTD	ZHOU BAOJUN	100	CHINESE
Private Entities(Legal persons/Companies)	SHAFT & FB MINERALS LTD	FREDRICK YIGA	3,000	UGANDAN
Private Entities(Legal persons/Companies)		BEATRICE NAKAGGWA YIGA	2,000	UGANDAN
Private Entities(Legal persons/Companies)		HENRY BAANABAKINTU YIGA	1,000	UGANDAN
Private Entities(Legal persons/Companies)		SUZAN SANYU WALEMBA	1,000	UGANDAN
Private Entities(Legal persons/Companies)		FRED SEGUYA	1,000	UGANDAN
Private Entities(Legal persons/Companies)		TOM KIGEZI NSABWA	1,000	UGANDAN
Private Entities(Legal persons/Companies)		ARNOLD NOAH MAWAGGALI	1,000	UGANDAN
Private Entities(Legal persons/Companies)	HONGDA GROUP UGANDA CO. LIMITED	LIAONING HONTENG INDUSTRIAL CO. LTD	97	
Private Entities(Legal persons/Companies)		SHI XIANDONG	2	
Private Entities(Legal persons/Companies)		CHEN SCHUCUN	1	
Private Entities(Legal persons/Companies)	NAYOVI MININGS LIMITED	MONICAH NAKYAMBADDE DDAMULIRA	30	
Private Entities(Legal persons/Companies)		MUBIRU CHARLES LWANGA	30	UGANDAN
Private Entities(Legal persons/Companies)		STEVEN KAKUMBA	20	
Private Entities(Legal persons/Companies)		BRIAN MUBIRU	5	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		KASOZI JOSEPH	5	UGANDAN
Private Entities(Legal persons/Companies)		KIWANUKA REVIN	5	UGANDAN
Private Entities(Legal persons/Companies)		MUBIRU RONNIE	5	UGANDAN
Private Entities(Legal persons/Companies)	TWETUKA MINERALS CO LIMITED	TWONGYEIRWE PATRICK	34	UGANDAN
Private Entities(Legal persons/Companies)		TUMUSIIME STEVENSHAREHOLDER	33	UGANDAN
Private Entities(Legal persons/Companies)		KAMURARI JOHN WILSON	33	UGANDAN
Private Entities(Legal persons/Companies)	ITIMO EGATU UGANDA LIMITED	OMASIA EBOYU MOSES	33	UGANDAN
Private Entities(Legal persons/Companies)		OLANYO JOSEPH	33	UGANDAN
Private Entities(Legal persons/Companies)		KAGABA NOEL (MINOR)	33	
Private Entities(Legal persons/Companies)	VAJ VENTURES LIMITED	DHIZAALA KALOLI	24	
Private Entities(Legal persons/Companies)		ATHIYO RONALD ANDREW	20	
Private Entities(Legal persons/Companies)		MWESIGWA AMON KATONEENE	20	UGANDAN
Private Entities(Legal persons/Companies)		MWESIGWA RACHEL KATONEENE	3	
Private Entities(Legal persons/Companies)		KATONEENE YONA MWESIGWA	1	
Private Entities(Legal persons/Companies)		JANIPHER BABIREKERE	6	UGANDAN
Private Entities(Legal persons/Companies)		MUGISHA ANDREW	6	UGANDAN
Private Entities(Legal persons/Companies)		MARVIN BARYAHURA	20	UGANDAN
Private Entities(Legal persons/Companies)	CEM ENTERPRISES U LTD	MATTE ALLAN	50	UGANDAN
Private Entities(Legal persons/Companies)		KATUSHABE CLARE	50	UGANDAN
Private Entities(Legal persons/Companies)	UCHIMBA INVESTMENT LIMITED	NASASIRA HILLARY	15	
Private Entities(Legal persons/Companies)		TUGUME WYCLIFFE	15	
Private Entities(Legal persons/Companies)		TMT MINNING CO LTD	50	

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		MUGENYI DOUGLAS	20	
Private Entities(Legal persons/Companies)	JM MINING WORKS LIMITED	TUSHABE IDDI	97	
Private Entities(Legal persons/Companies)		JUSTUS MUHAIRWE	2	
Private Entities(Legal persons/Companies)		AYUB MUBIRU	1	
Private Entities(Legal persons/Companies)	LONTARO INVESTMENTS LIMITED	BYENTARO ROBERT	50	UGANDAN
Private Entities(Legal persons/Companies)		LONGA GODFREY	50	UGANDAN
Private Entities(Legal persons/Companies)	NKAZAJABITS LIMITED	NAKAAYI JAMILAH	9	UGANDAN
Private Entities(Legal persons/Companies)		KYAMBADDE ABUBAKERI	9	
Private Entities(Legal persons/Companies)		BAGENDA SHAMIR	9	
Private Entities(Legal persons/Companies)		DDAMULIRA ABDULMALIK SERUNJOGI	9	
Private Entities(Legal persons/Companies)		MUGERWA BRUHANE LUKWAGO	9	
Private Entities(Legal persons/Companies)		KIGONGO TWAHA	9	
Private Entities(Legal persons/Companies)		NANSAMBA KULUTHUM	9	UGANDAN
Private Entities(Legal persons/Companies)		KIBIRIGE ZULAICA NAMUGENYI	9	
Private Entities(Legal persons/Companies)		NOAH SAIDI	9	
Private Entities(Legal persons/Companies)		TUMWESIGE ISHAQ GAHWERA	9	
Private Entities(Legal persons/Companies)		AYUB KHALIFA KIYING	9	
Private Entities(Legal persons/Companies)	NKABIDWA GENERAL TRADERS LTD	NYAGO HASFA NASSIMBWA	35	UGANDAN
Private Entities(Legal persons/Companies)		NABWEGUMU MARY NYAGO	25	UGANDAN
Private Entities(Legal persons/Companies)		NAMBOGO JANAT KYEYUNE	10	UGANDAN
Private Entities(Legal persons/Companies)		NALULE REHEMA	10	UGANDAN
Private Entities(Legal persons/Companies)		NAMALE HADIJJAH NYAGO	10	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		HAMIDAH NAMIREMBE	10	UGANDAN
Private Entities(Legal persons/Companies)	SEVEN HILLS EXPLORATION AND MINING GROUP LTD	MAKAKA ANDREW PAUL JOHN	87	UGANDAN
Private Entities(Legal persons/Companies)		MUGISHA ANDREW	3	UGANDAN
Private Entities(Legal persons/Companies)		KANYANKOLE WILSON	3	UGANDAN
Private Entities(Legal persons/Companies)		NAKALIISA AMINAH	3	UGANDAN
Private Entities(Legal persons/Companies)	OSPREY CAPITAL INVESTMENTS LIMITED	AGAMBA VINCENT	99	UGANDAN
Private Entities(Legal persons/Companies)		SSEMYANO FRED	1	UGANDAN
Private Entities(Legal persons/Companies)	RAINBOW TRANSPORTERS LIMITED	KYAZZE EMMANUEL	48	UGANDAN
Private Entities(Legal persons/Companies)		KISUULE IBRAHIM BOGERE	52	
Private Entities(Legal persons/Companies)	RURAL DEVELOPMENT CONSULT	ALICE MATEEKA	25	
Private Entities(Legal persons/Companies)		GRACE KAMATANZI	25	
Private Entities(Legal persons/Companies)		RESTETUTA BYARUGABA	25	
Private Entities(Legal persons/Companies)		MOSES KARENDE	25	
Private Entities(Legal persons/Companies)	WEST PEAK UGANDA CO . LTD	ACHIA WILISON	50	UGANDAN
Private Entities(Legal persons/Companies)		LOKUBAL JUDITH	50	UGANDAN
Private Entities(Legal persons/Companies)	SHINING MINES LTD	GUO JIE	70	CHINESE
Private Entities(Legal persons/Companies)		HUANG YING	30	CHINESE
Private Entities(Legal persons/Companies)	TRADEGOLD METAL LIMITED	MOSES SSERUNJOGI	50	UGANDAN
Private Entities(Legal persons/Companies)		JIMMY TEBUSEEKE KATUMBA	50	UGANDAN
Private Entities(Legal persons/Companies)	EVERGRANDE RESOURCES CO. LTD	JINGANG MININING INVESTMENTS COMPANY LTD	49	
Private Entities(Legal persons/Companies)		OKS FORTUNE COMPANY LIMITED	49	
Private Entities(Legal persons/Companies)		WANXING GOLD JEWELLERY COMPANY LTD	2	



Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	PCB MINES & MINERALS LTD	BIRUNGYI CEPHAS KAGYENDA	5,000	UGANDAN
Private Entities(Legal persons/Companies)		PRECIOUS PEACE AHEIRWE	500	UGANDAN
Private Entities(Legal persons/Companies)	EMIRATES MINNING LIMITED	VEMURI VENKATA MURALI KRISHNA PRASADSHAREHOLDER	50	INDIAN
Private Entities(Legal persons/Companies)		LAVANIA DIVYANG	50	INDIAN
Private Entities(Legal persons/Companies)	MPOWER STEEL COMPANY LIMITED	MODI MANGAT RAI	85	INDIAN
Private Entities(Legal persons/Companies)		MODI YOGESH	10	INDIAN
Private Entities(Legal persons/Companies)		macrobian general trading - f.z.e	5	
Private Entities(Legal persons/Companies)	RA YANG MINING LIMITED	VEMURI VENKATA MURALI KRISHNA PRASAD	50	INDIAN
Private Entities(Legal persons/Companies)		LAVANIA DIVYANG	50	INDIAN
Private Entities(Legal persons/Companies)	KAZI FLAKES LIMITED	MULOOSI EDWARD	50	UGANDAN
Private Entities(Legal persons/Companies)		OKIRO DAVID	50	UGANDAN
Private Entities(Legal persons/Companies)	KYEKAHOMA COMPANY LIMITED	ISINGOMA ISMAIL	15	UGANDAN
Private Entities(Legal persons/Companies)		JEAN HASABINTWARI	10	BURUNDIAN
Private Entities(Legal persons/Companies)		ASIMAWE MERCY ARMITAGE	8	UGANDAN
Private Entities(Legal persons/Companies)		RAHIM SAED KYLE DOB	8	
Private Entities(Legal persons/Companies)		NYAKOOJO SAMUEL	8	UGANDAN
Private Entities(Legal persons/Companies)		KIRUNGI SALDHA ZIADAH	8	
Private Entities(Legal persons/Companies)	AURIC MINING COMPANY LIMITED	GUO JIE	75	CHINESE
Private Entities(Legal persons/Companies)		CAI ZUQING	20	CHINESE
Private Entities(Legal persons/Companies)		TUMUSIIME COLE FRANCIS	5	UGANDAN
Private Entities(Legal persons/Companies)	NON FERROUS METALS COMPANY LIMITED	WANG TAO	510,000	CHINESE
Private Entities(Legal persons/Companies)		LIU YAQI	490,000	CHINESE

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	RENHONG COMPANY LIMITED	WANG TAO	490,000	CHINESE
Private Entities(Legal persons/Companies)		LIU YAQI	510,000	CHINESE
Private Entities(Legal persons/Companies)	ZHONGHING TIN COMPANY LIMITED	LIU YAQI	510,000	CHINESE
Private Entities(Legal persons/Companies)		WANG TAO	490,000	CHINESE
Private Entities(Legal persons/Companies)	DAJIANG CO UGANDA LIMITED	LIU YAQI	490,000	CHINESE
Private Entities(Legal persons/Companies)		WANG TAO	510,000	CHINESE
Private Entities(Legal persons/Companies)	HARMONY RESOURCES SMC LIMITED	KAJUKA RICHARD HENRY	100	UGANDAN
Private Entities(Legal persons/Companies)	JUPITER MINERALS AND MINING U LIMITED	MUGAMBA EMMANUEL WINYI	25	UGANDAN
Private Entities(Legal persons/Companies)		KASSAMI JASI	20	UGANDAN
Private Entities(Legal persons/Companies)	DAZHONG IRON AND STEEL INDUSTRIES LIMITED	JIANGUO ZHANG	95	CHINESE
Private Entities(Legal persons/Companies)		BYABASHAIJA HENRY	5	UGANDAN
Private Entities(Legal persons/Companies)	KATONGO MINERS ASSOCIATION LIMITED	KIBIRIGE EMMANUEL	25	UGANDAN
Private Entities(Legal persons/Companies)		NIWAMANYA JOSHUA	35	
Private Entities(Legal persons/Companies)	MOUNT MOROTO MARBLE HOLDINGS LIMITED	CHOUHARY PRADEEP	600	INDIAN
Private Entities(Legal persons/Companies)		SIGHT FRED	400	UGANDAN
Private Entities(Legal persons/Companies)	HONGDA RUNZE MINING U SMC LTD	BEIJING HONGDA LIUJIU MINING CO., LTD	100	
Private Entities(Legal persons/Companies)	KATUUGO GOLD CO. LIMITED	KIRUNDA TADEO	25	UGANDAN
Private Entities(Legal persons/Companies)		ATUGONZA S. MARVIN	25	
Private Entities(Legal persons/Companies)		ASIIMWE RICHARD	13	UGANDAN
Private Entities(Legal persons/Companies)		LUKWAGO ISMAIL	13	
Private Entities(Legal persons/Companies)		KITYO KASIMU	13	UGANDAN
Private Entities(Legal persons/Companies)		NABAASA EDWIN	13	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	KATHRADA GOLD CO. LIMITED	KATHRADA IMRAN ISMAIL	55	BRITISH
Private Entities(Legal persons/Companies)		AJUDIYA MAHESH VALLABHBHAI	15	INDIAN
Private Entities(Legal persons/Companies)		KATHRADA SURRIYA IMRAN	15	
Private Entities(Legal persons/Companies)		RATHOD SANJAYKUMAR NARSIBHAI	15	
Private Entities(Legal persons/Companies)	WOODCROSS MINING COMPANY LIMITED	MEHDI BILAL ALI	1	BRITISH
Private Entities(Legal persons/Companies)		WOODCROSS RESOURCES HOLDCO LTD	1	
Private Entities(Legal persons/Companies)	GUANGXI YANDE MINING CO LTD	LIN FENG	65	CHINESE
Private Entities(Legal persons/Companies)		WEI YUANZUO	35	CHINESE
Private Entities(Legal persons/Companies)	GECKO MINERALS UGANDA LIMITED	GECKO MINERALS LTD	60	
Private Entities(Legal persons/Companies)		SABRELINE PTY LTD	10	
Private Entities(Legal persons/Companies)		ECKHOF KLAUS PETER	10	
Private Entities(Legal persons/Companies)		AGUMYA ALLAN	10	UGANDAN
Private Entities(Legal persons/Companies)		LE ROUX DYLAN BARRY	5	
Private Entities(Legal persons/Companies)		GEOLOGICS PTY LTD	5	
Private Entities(Legal persons/Companies)	BERKELEY REEF LIMITED	RICHARD HENRY KAIJUKA	98	
Private Entities(Legal persons/Companies)		MUGABE KAIJUKA	1	
Private Entities(Legal persons/Companies)		ELIZABETH OKWENJE	1	
Private Entities(Legal persons/Companies)	FIRST MINING COMPANY LIMITED	EVAN GEORGE CROSS	500	
Private Entities(Legal persons/Companies)		WILLIAM ROBERT DIX	500	
Private Entities(Legal persons/Companies)	MOROTO CEMENT INDUSTRIES U LIMITED	M/S PAN AFRIC INVESTMENTS (U) LIMITED	80	
Private Entities(Legal persons/Companies)		M/S SUPPERCOM INTERANATIONAL (U) LIMITED	20	
Private Entities(Legal persons/Companies)	SUN DISK LIMITED	BORIS ALESHIN	100	RUSSIAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)	V.E.K GLOBAL MINING LIMITED	EUGUENI EMELIANOV	39	
Private Entities(Legal persons/Companies)		OZIRNI MAXIL	2	
Private Entities(Legal persons/Companies)		VICTORIA EMELIANOV	55	
Private Entities(Legal persons/Companies)		LUTSEVICH OLEG	2	
Private Entities(Legal persons/Companies)	THE EXPENDABLES MINERS & TRADERS LIMITED	MUGERWA KATO AHMED	40	UGANDAN
Private Entities(Legal persons/Companies)		KIBIRIGE EMMANUEL	10	UGANDAN
Private Entities(Legal persons/Companies)		KIDDU KEEFA	20	UGANDAN
Private Entities(Legal persons/Companies)		SSALI HAMZAH	10	UGANDAN
Private Entities(Legal persons/Companies)		BAZIRWAANA AKRAM	10	UGANDAN
Private Entities(Legal persons/Companies)		NAKONDE NUURU	10	UGANDAN
Private Entities(Legal persons/Companies)	JAN MANGAL U LTD	SONI NITINKUMAR JASUBHAI	99	
Private Entities(Legal persons/Companies)		SONI NEHALBEN NITINKUMAR	1	
Private Entities(Legal persons/Companies)	UGANDA AFRICAN MINE COMPANY LIMITED	IGNATIUS TUMWESIGA	60	
Private Entities(Legal persons/Companies)		KYEYUNE MUHAMMAD	12	
Private Entities(Legal persons/Companies)		NKOLO DAVID	9	
Private Entities(Legal persons/Companies)		SSEBULIBA ABDALLAH	9	
Private Entities(Legal persons/Companies)		KALEMBE ANNET	5	
Private Entities(Legal persons/Companies)		MUWONGE JOSEPH	5	
Private Entities(Legal persons/Companies)	FEDERATION OF ARTISANAL AND SMALL SCALE MINERS (UGANDA) LIMITED			
Private Entities(Legal persons/Companies)		SSENKAYI HARUNA		
Private Entities(Legal persons/Companies)		KABONGE YUSUF		

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		STELLA N. NJUBA		
Private Entities(Legal persons/Companies)		KANANURA DONATI		UGANDAN
Private Entities(Legal persons/Companies)		NALWANGA ROSE		
Private Entities(Legal persons/Companies)		SSENTAMU GEOFREY		
Private Entities(Legal persons/Companies)		SSENKUSU EDWARD		
Private Entities(Legal persons/Companies)		SASIRWE JONNY		
Private Entities(Legal persons/Companies)		SSEMPEWO ROBERT		
Private Entities(Legal persons/Companies)		SSENFUMA EDWARD		
Private Entities(Legal persons/Companies)		BABINAGA ANNE		
Private Entities(Legal persons/Companies)		BUGEMBE JOHNMARY KAMYA		
Private Entities(Legal persons/Companies)		NKANGI BAKALUBA MOSES		
Private Entities(Legal persons/Companies)	KITUMBI KAYONZA MINERS ASSOCIATION LIMITED	NSUBUGA MARGARET	10,000	UGANDAN
Private Entities(Legal persons/Companies)		KYAMUDUGAZA FREDRIC	10,000	UGANDAN
Private Entities(Legal persons/Companies)		BWAMBALE AYUB	10,000	UGANDAN
Private Entities(Legal persons/Companies)		KABONGE CHARLES WILLIAM	10,000	UGANDAN
Private Entities(Legal persons/Companies)		SASIRWE JONY	10,000	UGANDAN
Private Entities(Legal persons/Companies)		KITATTA GODFREY	10,000	
Private Entities(Legal persons/Companies)		NDIWALANA HEZEKIEL	10,000	UGANDAN
Private Entities(Legal persons/Companies)		BAKALUBA NKANGI MOSES	10,000	UGANDAN
Private Entities(Legal persons/Companies)		ASIIMWE AUBREY SASIRWE	10,000	UGANDAN
Private Entities(Legal persons/Companies)		NAKAKANDE EDITH	10,000	UGANDAN
Private Entities(Legal persons/Companies)		MUNYAWERA JAMES	10,000	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		BABIRYE WINNIE NALUYANGE	10,000	UGANDAN
Private Entities(Legal persons/Companies)		MUKALAZI SAMUEL	10,000	UGANDAN
Private Entities(Legal persons/Companies)		NKERETANYI LOZIO	10,000	UGANDAN
Private Entities(Legal persons/Companies)		SSENFUMA EDWARD	10,000	UGANDAN
Private Entities(Legal persons/Companies)		KITAYIMBWA WILLY	10,000	UGANDAN
Private Entities(Legal persons/Companies)		WASSWA SAMUEL	10,000	UGANDAN
Private Entities(Legal persons/Companies)		NABASUMBA WINFRED SASIRWE	10,000	UGANDAN
Private Entities(Legal persons/Companies)		SSEKAJUGO PATRICK	10,000	UGANDAN
Private Entities(Legal persons/Companies)		SEMPALA HERBERT EDWARD	10,000	
Private Entities(Legal persons/Companies)		MUSOKE SIMON	10,000	UGANDAN
Private Entities(Legal persons/Companies)		KITYO FRANCIS NYETERA	10,000	UGANDAN
Private Entities(Legal persons/Companies)		KITUMBI KAYONZA MINING ASSOCIATION	10,000	
Private Entities(Legal persons/Companies)		GOLD CRAFT INDUSTRIES LTD	10,000	UGANDAN
Private Entities(Legal persons/Companies)		SSEKIMPI LIVINGSTONE	10,000	
Private Entities(Legal persons/Companies)		SSENKUSU EDWARD	10,000	UGANDAN
Private Entities(Legal persons/Companies)		BULONDE JOSEPH	10,000	UGANDAN
Private Entities(Legal persons/Companies)		TUMUSHANGYE DAVID	10,000	UGANDAN
Private Entities(Legal persons/Companies)		MUKWANGA YUSUF NSUMBA	10,000	UGANDAN
Private Entities(Legal persons/Companies)		BIRABWA FLORENCE	10,000	UGANDAN
Private Entities(Legal persons/Companies)		ATWINE EMMANUEL	10,000	UGANDAN
Private Entities(Legal persons/Companies)		LUBEGA GODFREY	10,000	UGANDAN
Private Entities(Legal persons/Companies)		AINE ARNOLD	10,000	UGANDAN

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		BWEETE NICHOLAS KIGONGO	10,000	UGANDAN
Private Entities(Legal persons/Companies)	DIOGO MINES AND ENERGY LIMITED	JOSEPH TONYE BROWN	100	
Private Entities(Legal persons/Companies)	MECHANIZED AGRO (U) LTD	SAMUEL KAKANDE		UGANDAN
Private Entities(Legal persons/Companies)		EDWARD MUCWAMPAKA		
Private Entities(Legal persons/Companies)	BNT MINING LIMITED	KATTA NARAYANA MURTHY	49	
Private Entities(Legal persons/Companies)		MADHUSUDHANA REDDY BASIREDDY	17	
Private Entities(Legal persons/Companies)		BHUMA NAGI REDDY	17	
Private Entities(Legal persons/Companies)		NEELA VED PRAKASH NAIDU	10	
Private Entities(Legal persons/Companies)		MANOHAR BOSULA	5	
Private Entities(Legal persons/Companies)		NOAH SHAMMAH WASIGE	2	
Private Entities(Legal persons/Companies)	BUKANA MINING AND EXPORTING COMPANY LIMITED	WANDERA EDWARD OBUKA	20	UGANDAN
Private Entities(Legal persons/Companies)		WANYAMA STEPHEN	20	UGANDAN
Private Entities(Legal persons/Companies)		BARASA EMMANUEL	20	UGANDAN
Private Entities(Legal persons/Companies)		NICOLAS KEZH EDUARDO	15	BRAZILIAN
Private Entities(Legal persons/Companies)		CAMUS VILLEGAS JUAN CARLOS	15	CHILEAN
Private Entities(Legal persons/Companies)		MUGENI SHEDRACK	2	
Private Entities(Legal persons/Companies)		MULONGO GILBERT PAMBA	2	UGANDAN
Private Entities(Legal persons/Companies)		OSINYA JOSEPH WANGIRA	2	
Private Entities(Legal persons/Companies)		NABWIRE GRACE	2	UGANDAN
Private Entities(Legal persons/Companies)		BWIRE ANDREW KHAIN	2	
Private Entities(Legal persons/Companies)	MUBENDE UNITED MINERS ASSEMBLY LIMITED	SINGO ARTISANAL AND SMALL SCALE MINERS ASSOCIATION		
Private Entities(Legal persons/Companies)		KAFENE TREASURE MINERAL DEALERS LTD		

Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		KANDOPIX UGANDA LI MITED		
Private Entities(Legal persons/Companies)		EXPENDABLE MINERS AND TRADERS LIMITED		
Private Entities(Legal persons/Companies)		MUBENDE LULONGO ARTISANAL MINERS AND TRDADERS	ADERS COOPERATIVE SOCIETY LIMITED	
Private Entities(Legal persons/Companies)		BUKUYA TRADERS MINING GROUP LIMITED		
Private Entities(Legal persons/Companies)		BUKUYA KAGABA GOLD MINERS ASSOCIATION LTD		
Private Entities(Legal persons/Companies)		MUBENDE TRUST GOLD BUYERS AND TRADERS ASSOCIATION	SSOCIATION LTD	
Private Entities(Legal persons/Companies)		STANDARD GOLD MINERS AND PROCESSERS UGANDA LTD		
Private Entities(Legal persons/Companies)		SECTION ONE LIMITED		
Private Entities(Legal persons/Companies)		AMINAH TRESURE MINERALS AND JEWELRY LTD		
Private Entities(Legal persons/Companies)		MUBENDE TRUST GOLD BUYERS AND TRADERS ASSOCIATION	SSOCIATION SACCO LTD	
Private Entities(Legal persons/Companies)		CONTINUOUS MINERS UGANDA LTD		
Private Entities(Legal persons/Companies)		MUBENDE KITUMBI LAND OWNERS AND MINERS COOPERATIVE SOCIETY LTD		
Private Entities(Legal persons/Companies)		LUGINGI-KITUMBI BAKIBUUKA SMALL SCALE MINERS, PROCESSORS AND TRADERS COOPERATIVE SOCIETY LIMITED		
Private Entities(Legal persons/Companies)		THE EARTH MOVERS MINING LIMITED		
Private Entities(Legal persons/Companies)		MUBENDE WOMEN GOLD MINERS ASSOCIATION LIMITED		
Private Entities(Legal persons/Companies)		LUGINGI SMALL SCALL MINERS ASSOCIATION LTD		
Private Entities(Legal persons/Companies)		SINGLE MINER UGANDA LIMITED		
Private Entities(Legal persons/Companies)		BLKS MUBENDE ARTISINALS & SMALL SCALE MINERS LTD		
Private Entities(Legal persons/Companies)		MUBENDE GOLD TRADERS AND MINERS COOPERATIVE SOCIETY LIMITED		
Private Entities(Legal persons/Companies)	SSINGO ARTISANAL GOLD MINERS LIMITED	EMMANUEL KIBIRIGE	25	UGANDAN
Private Entities(Legal persons/Companies)		MUGENYI DOUGLAS	15	



Type	Name of Entity	Name of the shareholder	% Interest	Nationality of the shareholder
Private Entities(Legal persons/Companies)		SSEMPEWO ROBERT	15	UGANDAN
Private Entities(Legal persons/Companies)		BUKYA JOHN BOSCO	15	UGANDAN
Private Entities(Legal persons/Companies)		SSENKUSU EDWARD	25	UGANDAN
Private Entities(Legal persons/Companies)		SSINGO ARTISINAL GOLD MINERS LTD	5	
Private Entities(Legal persons/Companies)	STANDBY SECURITY (U) LIMITED	KABONGE YUSUF	30	UGANDAN
Private Entities(Legal persons/Companies)		SENKAYI HARUNA	30	UGANDAN
Private Entities(Legal persons/Companies)		KAMPE HERBERT	40	UGANDAN

## Annex 14: Employment

Company	Gender	National (direct domestic employees)		Expatriate (foreign employees)		Total
		Permanent	Temporary	Permanent	Temporary	
TOTALENERGIES EP UGANDA	Male	62	121	86	23	292
	Female	52	53	12	2	119
	Total	114	174	98	25	411
CNOOC UGANDA LTD	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
ORANTO PETROLEUM LIMITED	Male	5	-	-	-	5
	Female	1	-	-	-	1
	Total	6	-	-	-	6
Armour Energy Uganda Limited (SMC)	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
TORORO CEMENT LTD	Male	191	1 002	73	-	1 266
	Female	12	29	1	-	42
	Total	203	1 031	74	-	1 308
HIMA CEMENT LTD	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
NATIONAL CEMENT COMPANY UGANDA LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
KAMPALA CEMENT CO. LIMITED	Male	396	-	28	-	424
	Female	52	-	-	-	52
	Total	448	-	28	-	476
GOODWILL (UGANDA) CERAMIC CO. LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
MOTA ENGIL ENGENHARIA ECONSTRUCAO AFRICA SA	Male	568	-	100	-	668
	Female	95	-	6	-	101
	Total	663	-	106	-	769
VIRAT ALLOYS LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
DIAMOND STEEL UGANDA LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
METRO CEMENT LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
WAGAGAI MINING U LIMITED	Male	576	-	15	-	591
	Female	209	-	5	-	214
	Total	785	-	20	-	805
Sino Minerals Investments Company Limited	Male	72	-	4	-	76
	Female	2	-	1	-	3

Company	Gender	National (direct domestic employees)		Expatriate (foreign employees)		Total
		Permanent	Temporary	Permanent	Temporary	
	Total	74	-	5	-	79
MHK GENERAL AGENCIES LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
ABASI BALINDA TRANSPORTERS LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
Q3 HOLDINGS LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
HUA HUI INTERNATIONAL GROUP COMPANY LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
SAMTA MINES & MINERALS (U) LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
DELTA REFRACTORIES LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
BUSIA SUGAR AND ALLIED LTD.	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
HILLMARKS LIMITED	Male	Nc	Nc	Nc	Nc	-
	Female	Nc	Nc	Nc	Nc	-
	Total	-	-	-	-	-
NAMEKARA MINING COMPANY LIMITED	Male	111	23	7	-	141
	Female	9	-	-	-	9
	Total	120	23	7	-	150
Total	Male	1 981	1 146	313	23	3 463
	Female	432	82	25	2	541
<b>Total</b>		<b>2 413</b>	<b>1 228</b>	<b>338</b>	<b>25</b>	<b>4 004</b>

## Annex 15: Oil and gas sector legal framework

No.	Legislation	Description
<b>Policies</b>		
1	The National Oil and Gas Policy for Uganda (NOGP), 2008 <sup>158</sup>	The National Oil and Gas Policy supersedes the Energy Policy for Uganda published in 2002 in matters of exploration, development, production, and utilisation of the country's oil and gas resources. Apart from creating a conducive environment for petroleum exploration to continue in the country and the anticipated development, production and utilisation of any resources discovered to materialise, the policy also seeks to put in place a framework for the efficient management of oil and gas resources.
2	The Oil and Gas Revenue Management Policy for Uganda, 2012 <sup>159</sup>	The Oil and Gas Revenue Management policy provides details on how the anticipated oil revenues shall be integrated and managed within the existing public finance laws with a view of mitigating the overall impact of oil revenues on the economy. There is a framework to formulate and assess long-term projections and the impact of oil revenues. This includes a strategy for the allocation of resources amongst alternative uses, and designing and implementing medium term fiscal plans conducive to achieving the country's long-term development strategy.
<b>Laws and regulations</b>		
1	The Constitution of the Republic of Uganda <sup>160</sup>	Article 244 of the Constitution of Uganda stipulates that the control and ownership of all minerals and petroleum is vested in the Government on behalf of the people.
2	Presidential guidance on minerals, dated 24 November 2011	In accordance with the presidential guidance on minerals dated 24 November 2011 as presented in annex 11 of 2020-2021 report, it was deemed criminal to flare gas (burn gas so that the companies take the oil).
3	The Petroleum (Exploration, Development, and Production) Act, 2013 <sup>161</sup>	<p>The Petroleum (Exploration, Development and Production) Act 2013 governs upstream activities and provides for licensing and management of oil resources and establishment of principal institutions that are responsible for overseeing and supervising the oil exploration, production and distribution processes in the country. The Act covers all stages of petroleum development from the award of rights through to abandonment and decommissioning. It vests all rights to petroleum in the ground in the government on behalf of the people of the Republic of Uganda.</p> <p>The regulations to operationalise this Act were adopted in 2016 and these include:</p> <ul style="list-style-type: none"> <li>- The Petroleum (Exploration, Development, and Production) Regulations, 2016<sup>162</sup>;</li> <li>- The Petroleum (Exploration, Development and Production) (Health, Safety and Environment) Regulations 2016<sup>163</sup>;</li> </ul>

<sup>158</sup><https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

<sup>159</sup><https://www.pau.go.ug/download/the-oil-and-gas-revenue-management-policy-for-uganda-2012/>

<sup>160</sup><https://www.parliament.go.ug/documents/1240/constitution>

<sup>161</sup><https://pau.go.ug/download/the-petroleum-exploration-development-and-production-act-2013/>

<sup>162</sup>[https://www.pau.go.ug/download/upstream-general-regulations\\_2016/](https://www.pau.go.ug/download/upstream-general-regulations_2016/)

<sup>163</sup><https://www.pau.go.ug/download/upstream-hse-regulations/>

No.	Legislation	Description
		<ul style="list-style-type: none"> <li>- The Petroleum (Exploration, Development and Production) (National Content) Regulations 2016<sup>164</sup>; and</li> <li>- The Petroleum (Exploration, Development and Production) (Metering) Regulations 2016<sup>165</sup>.</li> </ul>
4	The Model Production Sharing Agreement (MPSA) ,2016 <sup>166</sup>	The type of contract used to date in Uganda is the Production Sharing Contract. The Government of Uganda (GoU) developed the MPSA which is central in guiding negotiations with potential licensees in the oil exploration and production activities.
5	The Petroleum (Refining, Conversion, transmission and midstream Storage) Act,2013 <sup>167</sup>	<p>The Petroleum (Refining, Conversion, transmission and midstream Storage) Act, 2013 which focuses on the subsequent process of refining, conversion, transmission and midstream storage.</p> <p>To operationalise and implement the Act, several regulations were enacted in 2016 and these include:</p> <ul style="list-style-type: none"> <li>- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Regulations 2016<sup>168</sup>;</li> <li>- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (National Content) Regulations, 2016<sup>169</sup>;</li> <li>- The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016<sup>170</sup>; and</li> <li>- The Petroleum (Waste Management) Regulations, 2019<sup>171</sup>.</li> </ul> <p>Additionally, the Act also contains provisions on licensing of mid-stream operations, as well as provisions relating to license and environmental standards. It was established to ensure that midstream operations in Uganda are carried out in a sustainable manner that guarantees optimum benefits for all Ugandans (both at present and for future generations), to promote equitable access to facilities for midstream operations and also to define the state's participation and national content in midstream operations.</p>
6	Public Finance Management (PFMA) Act 2015 <sup>172</sup>	Public Finance Management Act, 2015 defines the framework for collection, deployment and management of revenues from the Petroleum sector, specifically how the revenues will be monitored, invested, audited and dispersed to support development. The Act also provides for sharing of revenues between Central Government, Local Governments and Cultural Institutions. This includes the setting up of a Petroleum Fund where petroleum revenues that accrue to government are paid into the fund.

<sup>164</sup><https://www.pau.go.ug/download/upstream-national-content-regulations-2016/>

<sup>165</sup><https://www.pau.go.ug/download/upstream-metering-regulations-2016/>

<sup>166</sup><https://www.unoc.co.ug/wp-content/uploads/2021/07/MPSA.pdf>

<sup>167</sup><https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

<sup>168</sup>[https://www.pau.go.ug/download/midstream\\_general\\_regulations-2016/](https://www.pau.go.ug/download/midstream_general_regulations-2016/)

<sup>169</sup><https://www.pau.go.ug/download/midstream-national-content-regulations-2016/>

<sup>170</sup>[https://www.pau.go.ug/download/midstream\\_hse\\_regulations/](https://www.pau.go.ug/download/midstream_hse_regulations/)

<sup>171</sup>[https://www.pau.go.ug/download/petroleum\\_waste\\_regulations\\_2019/](https://www.pau.go.ug/download/petroleum_waste_regulations_2019/)

<sup>172</sup><https://www.finance.go.ug/content/public-finance-management-act-2015>

No.	Legislation	Description
		Additionally, the act also provides for a Petroleum Revenue Investment Reserve for investments to be undertaken <sup>173</sup> .
7	Petroleum and Supply Act, 2003 <sup>174</sup>	The Petroleum and Supply Act, 2003 outlines the legal framework for supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. The Act is also intended to ensure an adequate, reliable and affordable supply of quality petroleum products for all sectors of the economy at internationally competitive and fair prices with appropriate health, safety and environmental standards <sup>175</sup> .
8	Wildlife Act, (Cap 200 of the laws of Uganda) 2019 <sup>176</sup>	The Wildlife Act, (Cap 200 of the laws of Uganda) 2019 is significant in that a number of National parks and wildlife sanctuaries lie within the Albertine Graben with approximately 39% of Africa's mammal species, 51% of its bird species and 14% of its plant and reptile species. This has been adapted to the oil and gas sector.
9	National Forestry and Tree Planting Act, 2003 <sup>177</sup>	The National Forestry and Tree Planting Act, 2003 is also important as the Albertine Graben region is home to multiple-use natural and planted forest reserves.
10	Public Health Act, (Cap. 281 of the laws of Uganda) <sup>178</sup>	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant since oil exploration and production activities have implications on the health of Uganda Citizens as there may be public health issues if there are no deliberate quality controls imposed on oil production and products.
11	Water Act, (Cap. 152 of the laws of Uganda) <sup>179</sup>	The Water Act, (Cap. 152 of the laws of Uganda) governs management of water extraction activities in Lake Albert for use in petroleum activities. It is crucial because without proper environmental and water management guidelines, water resources would be polluted and mismanaged to the detriment of the society.
12	Income Tax Act, (Cap. 340 of the laws of Uganda) <sup>180</sup>	The Income Tax Act guides all payments of dividends, interest and royalties, rents or management charges made to non-resident persons, who are subject to 15% Withholding Tax on the gross amount received <sup>181</sup> . A 10% withholding tax is due on payment to non-resident service providers <sup>182</sup>

<sup>173</sup>Section 55-75 of the Public Finance Management Act 2015.

<sup>174</sup><https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

<sup>175</sup> Ministry of Energy and Mineral Development Sector Performance Report 2020.

<sup>176</sup><https://www.informe.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

<sup>177</sup>[https://www.nfa.go.ug/images/National\\_Forestry\\_and\\_Tree\\_Planting\\_Act\\_2003.pdf](https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf)

<sup>178</sup>[https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter\\_281.pdf](https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf)

<sup>179</sup>[https://www.ilo.org/dyn/natlex/natlex4.detail?p\\_lang=en&p\\_isn=97677&p\\_country=UGA&p\\_count=130](https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130)

<sup>180</sup><https://ulii.org/akn/ug/act/1997/11/eng@2000-12-31>

<sup>181</sup>Section 83 Income Tax Act Cap 340 of the laws of the Republic of Uganda.

<sup>182</sup>Section 89 GG (1) Income Tax Act Cap 340 of the laws of the Republic of Uganda

No.	Legislation	Description
13	National Environment Act, 2019 <sup>183</sup>	<p>The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and environmental concerns arising out of petroleum activities.</p> <p>The Act also establishes a specialised unit to enforce environmental protection. It also extends the definition of offences and increases the penalties both in monetary fines and custodial sentences significantly. It further covers provisions for Environmental Impact Assessments (EIA) to be carried out at the location of the projects.</p>
14	The East African Crude Oil Pipeline (EACOP) Special Provisions) Act 2021 <sup>184</sup>	The East African Crude Oil Pipeline (Special Provisions) Act 2021 was enacted to harmonise the different pieces of legislation affecting the pipeline project between Uganda and Tanzania. Under this Act, the VAT deemed paid regime will apply; WHT for non-resident service providers is at 5%; WHT due on interest from loans from financial institutions of public character is 0%; WHT due to payment of interest for loans from related parties is 10%; and a 10-year income tax exemption for tariff income applies.
15	Draft National Petroleum Policy 2023	The Ministry of Energy and Mineral development is currently developing a new National Petroleum Policy. The new policy aims at consolidating the achievements of the implementation of the National oil and Gas policy (2008) and addressing the new and emerging challenges to maximising benefits resulting from the development and exploitation of the countries petroleum resources in line with the Uganda Vision 2040.
16	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.
17	Leadership Code (Amendment act 2017 and 2021)	The Leadership Code governs the ethical behavior of leaders in Uganda and enhances the fight against corruption. This code promotes ethical conduct and integrity among public officials and leaders. The main objective of the Act is to ensure that leaders in various public offices adhere to high standards of conduct, transparency, and accountability, thereby enhancing public trust in government institutions.
18	Anti-money Laundering Act, 2013	The Anti-Money Laundering Act, 2013 in Uganda is a legal framework designed to prevent and combat money laundering and related activities in the country. The Act sets out the obligations of individuals, businesses, and financial institutions to detect, prevent, and report suspicious financial activities that may be linked to money laundering.
19	The Whistleblowers Protection Act, 2010	The Whistleblowers Protection Act is designed to encourage individuals to report wrongdoing or illegal activities by providing legal protection against retaliation. The Act aims to promote transparency, accountability, and good governance by safeguarding those who expose corruption, fraud, and other misconduct.
20	Inspectorate Of Government Act, 2002	The Inspectorate of Government Act, 2002, is a significant piece of legislation in Uganda that establishes and governs the operations of the Inspectorate of Government (IG), an independent institution tasked with promoting transparency, accountability, and integrity in public offices. The IG plays a central role in the fight against corruption and the enforcement of good governance practices in Uganda.

<sup>183</sup><https://www.pau.go.ug/download/the-national-environment-act-2019/>

<sup>184</sup><https://www.pau.go.ug/download/the-east-african-crude-oil-pipeline-eacop-special-provisions-act-2021/>

## Annex 16: Oil and gas sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves petroleum administration and consents to the Production Sharing Agreements (PSAs).
2	Parliament	Parliament enacts petroleum legislation including legislation on petroleum revenues and monitors performance in the petroleum sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	<p>The Ministry develops appropriate policies and ensures that these are implemented in the oil and gas sector. The main focus of this ministry is to harmonise policy and management in the natural resources sectors. MEMD is also responsible for overseeing all petroleum activities from upstream to downstream<sup>185</sup>.</p> <p>The Directorate of Petroleum in the MEMD is responsible for policymaking, monitoring and evaluation and will coordinate the development of the sector, undertake licensing and national and capacity building. This is a dedicated directorate within the MEMD to oversee Petroleum related activities and institutions.</p>
4	Ministry of Finance, Planning and Economic Development (MoFPED)	MoFPED is responsible for ensuring appropriate management of petroleum revenues, promoting and sustaining transparency in the oil and gas sector, ensuring that fiscal and other economic issues are appropriately addressed in the Production Sharing Agreements (PSAs) and providing policy guidance in the management of the Petroleum Fund. This Ministry is also responsible for spearheading the implementation of EITI in Uganda.
5	Petroleum Authority of Uganda (PAU)	Petroleum Authority of Uganda (PAU) was established as a statutory body under Section 9 of the Petroleum (Exploration, Development and Production) Act, 2013. This is a regulator tasked with monitoring, approving and regulating exploration, development and production of petroleum in Uganda <sup>186</sup> . It must also ensure that oil companies comply with the existing laws and regulations.
6	Uganda National Oil Company (UNOC)	Uganda National Oil Company (UNOC) is a limited liability company fully owned by the Government of Uganda. It was established under Section 42 of the Petroleum (Exploration, Development and Production) Act and Section 7 of the Petroleum (Refining, Conversion, Transmission and Midstream Storage Act) both of 2013. Its mandate is to handle the government’s commercial interest in the sector such as state participation in the licenses and marketing the country’s share of oil and gas production received in kind. Some of the functions performed by UNOC include administering contracts with joint ventures, participating in contractor/operator meetings and investigating and proposing new upstream, midstream and downstream ventures to be undertaken by the government at the domestic level and eventually international level. UNOC also works as a collection agency for petroleum revenues paid in kind by all licensed companies in Uganda <sup>187</sup> .

<sup>185</sup>Ministry of Energy and Mineral Development Sector Performance Report 2020, page 102.

<sup>186</sup>National Oil and Gas Policy Uganda, page 45.

<sup>187</sup> Ministry of Energy and Mineral Development Sector Performance Report 2020 page 102.



No.	Institution	Description of Roles and Responsibilities
7	Bank of Uganda (BoU)	Bank of Uganda (BoU) advises the government of Uganda on the impact of the oil and gas sector on the national economy, ensuring that oil and gas activities do not impact negatively on monetary policy and macro-economic stability and managing and administering the Petroleum Fund.
8	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is the revenue collection agency responsible for administering the collection of revenues from oil and gas activities in line with the relevant laws, assisting in assessing the impact of oil and gas revenues on the economy and participates in formulating tax measures to regulate collection of the correct amount of revenues from oil and gas activities.
9	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs provides legal advice and legal services to Government on petroleum related matters.
10	Ministry of Local Government (MLG)	MLG plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of oil and gas activities. The local government reaches the villages and parishes level through the village councils.
11	Ministry of Works and Transport (MWT)	Ministry of Works and Transport plans and regulates transport services, provides technical guidance on civil / structural and mechanical engineering aspects relating to oil and gas infrastructure.
12	Ministry of Water and Environment (MWE)	The Ministry of Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of oil and gas policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.
13	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry Responsible for Labour carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensations.
14	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA) ensures and monitors compliance of oil and gas activities with environmental guidelines and international standards and coordinates environmental impact assessments and audits.
15	Ministry of Lands, Housing & Urban Development <sup>188</sup>	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the Oil and Gas sector.
16	Ministry of Education and Sports <sup>189</sup>	The mandate of the Ministry of Education and Sports is to provide quality education and Sports services in the country which are constitutional obligations for the Ugandan State and Government. The Ministry runs the Uganda Petroleum Institute Kigumba <sup>190</sup> which skills people in the relevant skills for the Oil and gas sector of Uganda.

<sup>188</sup><https://mlhud.go.ug/>

<sup>189</sup><https://www.education.go.ug/>

<sup>190</sup><https://upik.ac.ug/>

No.	Institution	Description of Roles and Responsibilities
17	Office of the Auditor General (OAG)	The Auditor General provides independent oversight of government petroleum operations through financial and other management audits and ensures adherence to national and international accounting standards.
18	Uganda Registration services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information.
19	Inspectorate Of Government	The Inspectorate of Government (IG) is Uganda's principal anti-corruption agency, established as an independent institution to promote good governance, transparency, and accountability within public office. Its core mandate includes preventing and combating corruption, enforcing ethical standards, and ensuring that public officials adhere to legal requirements while upholding integrity in the execution of their duties.

## Annex 17: Mining sector legal framework

No.	Legislation	Description
<b>Policies</b>		
1	The Mining and Minerals Policy, 2018 <sup>191</sup>	<p>The objective of the Mining and Minerals Policy for Uganda, 2018 is to develop the mining industry through increased investment, value addition, national participation and revenue generation to contribute significantly to substantial socio-economic transformation and poverty eradication.</p> <p>The Policy contains guiding principles, objectives and strategies for the sustainable development of Uganda's mineral resources.</p> <p><u>Core priority areas of the policy are:</u></p> <ul style="list-style-type: none"> <li>- Strengthening the legal and regulatory framework for the industry;</li> <li>- Geodata acquisition and promotion of investment in the subsector;</li> <li>- Strengthening institutional capacity;</li> <li>- Strengthening mechanisms for enforcement of health, safety and environmental obligations;</li> <li>- Support national and community participation in mineral development;</li> <li>- Enhance formalisation of the Artisanal and Small-scale Mining (ASM) sub-sector;</li> <li>- Mainstream Gender, Equity, Human rights and inclusiveness in the mining industry; and</li> <li>- Promote Mineral value addition and development.</li> </ul>
<b>Laws and regulations</b>		
1	The Constitution of the Republic of Uganda <sup>192</sup>	The Constitution vests powers in the Parliament of Uganda to make laws regulating the exploitation of minerals, sharing of royalties arising from mineral exploitation, conditions of payment of indemnities arising out of exploitation of minerals and conditions regarding the restoration of derelict lands. The Constitution further provides that all minerals are held by the government on behalf of the people of Uganda.
2	The Mining and Minerals Act, 2022	<p>On 18 October 2022, the Ugandan Government signed into law the Mining and Minerals Act 2022<sup>193</sup> which was passed by the parliament on the 17 February 2022. The new law will repeal the Mining Act, 2003.</p> <p>This act consolidates and reforms the law related to mineral resources, strengthens the administrative structures for effective management of the mineral sub-sector.</p>

<sup>191</sup><https://www.ucmp.ug/public/files/policy.pdf>

<sup>192</sup><https://www.parliament.go.ug/documents/1240/constitution>

<sup>193</sup><https://globalrightsalert.org/sites/default/files/newdocs/Mining%20and%20Minerals%20Act%2C%202022.pdf>

No.	Legislation	Description
3	Mining (Licensing) Regulations, 2019 <sup>194</sup>	The Mining (Licensing) Regulations, 2019 provides forms and additional procedures and obligations related to: <ul style="list-style-type: none"> <li>- registration and access to information on the online Mining cadastre;</li> <li>- applying and acquiring the various licenses such as prospecting licenses, exploration, retention, location, and mining leases;</li> <li>- records and registers of licenses; and</li> <li>- protection of the environment.</li> </ul>
4	East African Community Customs Management Act, 2004 <sup>195</sup>	Uganda is part of the East African Community Customs Union and therefore uses the same legislation applicable to all East African Countries with respect to customs matters. The East African Community Customs Management Act 2004 exempts all machinery and inputs imported by licensed mining companies and their sub-contractors for direct and exclusive use in mining exploration and development from import duty.
5	Public Finance Management Act, 2015 <sup>196</sup>	The Public Finance Management Act (PFMA), 2015 defines the framework for collection, deployment and management of revenues from the mining sector. It specifically stipulates how the revenues will be monitored, invested, audited and dispersed to support development.  The PFMA 2015 strengthened accountability and transparency in the use of public resources through increased Parliamentary oversight over the executive authority, to restore credibility and predictability of the national budget given a new financial reporting calendar and alignment of budget preparation, implementation and oversight, operationalised the Contingencies Fund and regulated all government revenues including mining Revenue.
6	Public Health Act, (Cap. 281 of the laws of Uganda) <sup>197</sup>	The Public Health Act, (Cap. 281 of the laws of Uganda) is significant given that mining exploration and production activities have implications for the health of Ugandan Citizens as there may be public health issues if there are no quality controls imposed on mining activities.
7	Income Tax Act, (Cap. 340 of the laws of Uganda) <sup>198</sup>	The Income Tax Act guides all payments of dividends, interest and royalties, rents or management charges made to non-resident persons, who are subject to 15% Withholding Tax on the gross amount received.
8	National Environment Act, 2019 <sup>199</sup>	The National Environment Act, 2019 replaces the National Environment Act (Cap 153) and addresses emerging environmental issues including climate change, management of hazardous chemicals and the environmental concerns arising out of mining activities. The Act also establishes a specialised unit to enforce environmental protection. It also defines new offences and increases the penalties both in monetary fines and custodial sentences significantly.

<sup>194</sup>[https://ugandatrades.go.ug/media/UPPC\\_MINING%20LICENSING%20REGULATIONS,%202019.pdf](https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf)

<sup>195</sup><https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/G/VAL/N1BDI1-02.pdf>

<sup>196</sup><https://www.finance.go.ug/content/public-finance-management-act-2015>

<sup>197</sup>[https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter\\_281.pdf](https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf)

<sup>198</sup><https://www.finance.go.ug/sites/default/files/Publications/Income%20Tax%20Act.pdf>

<sup>199</sup><https://parliamentwatch.ug/wp-content/uploads/2021/11/The-Mining-and-Mineral-Bills-2021.pdf?x65529>

No.	Legislation	Description
		It also covers the provisions for Environmental Impact Assessments (EIA) to be carried out in the location of the project.
9	The International Conference on the Great Lakes Region (Implementation of the Pact on Security, Stability and Development in the Great Lakes Region) Act, 2017 <sup>200</sup>	This an Act to give the force of law in Uganda to the Pact on Security, Stability and Development in the Great Lakes Region and to provide for related matters. Article 9 provides for a Protocol Against the Illegal Exploitation of Natural Resources amongst members states and puts in place regional rules and mechanisms for combating the illegal exploitation of natural resources.
10	The Companies Act 2012 as amended	This law provides for registration and incorporation of all businesses and companies including those participating in Uganda's oil and Gas sector.

<sup>200</sup><https://www.parliament.go.ug/documents/1266/acts-2017>

## Annex 18: Mining sector institutional framework

No.	Institution	Description of Roles and Responsibilities
1	Cabinet of Uganda	Cabinet authorises the drafting and approves submission of the required legislation to Parliament. It also approves mining administration and agreements with mining companies.
2	Parliament	Parliament enacts mining legislations including legislation on mining revenues and monitors performance in the mining sector through annual policy statements and budget approval processes.
3	Ministry of Energy and Mineral Development (MEMD)	MEMD is responsible for establishing, promoting, developing, strategically managing as well as safeguarding the rational and sustainable exploitation of mineral resources for Social and Economic Development. The MEMD is responsible for creating an enabling environment in order to attract investment in development, provision and utilisation of energy and mineral resources, acquires, processes and interprets technical data in order to establish the mineral resource potential of Uganda.
4	Ministry of Finance, Planning and Economic Development (MoFPED)	Ministry of Finance, Planning and Economic Development (MoFPED) is responsible for macro-economic stability of the country. In relation to mining and mineral policy it plays a significant role ensuring appropriate management of revenue from the mining industry, designing fiscal regimes and other fees that are applicable to the mining industry in consultation with the DGSM. It also monitors and assesses the impact of mineral revenues on the economy.
5	Directorate of Geological Survey and Mines (DGSM)	Directorate of Geological Survey and Mines (DGSM) is the technical arm of the of MEMD and is directly responsible for implementation of the mining and mineral policy of Uganda, 2018. It has a duty of carrying out administrating, supervising, regulating, monitoring, enforcing, providing extension services (collect, collate, process, analyse, archive and disseminate geoscience data) and promoting other sectoral activities, conducting geological mapping, geo-hazard surveys, geo-thermal energy surveys, document and disseminate geo-scientific data.
6	Bank of Uganda (BOU)	Bank of Uganda (BOU) advises the government of Uganda on the impact of the mining sector on the national economy, ensuring that mining activities do not impact negatively on monetary policy and macro-economic stability.
7	Uganda Revenue Authority (URA)	Uganda Revenue Authority (URA) is responsible for tax income and revenue system of Uganda as the overall government agency for tax assessment, collection and administration. URA collects revenue, administers and enforces taxation laws and ensures tax compliance. URA works with the DGSM to collect revenues specified in the Mining Act and report on the collection of tax and non-tax revenue from the mineral sector.
8	Ministry of Justice and Constitutional Affairs	Ministry of Justice and Constitutional Affairs guides the formulation and drafting of laws on mining and its revenues; participates in policy formulation and licensing of mining companies
9	Ministry of Local Government	Ministry of Local Government plays a coordination role in formulating, monitoring and developing plans and programmes at the local government level which take cognisance of mining activities.
10	Ministry of Water and Environment (MWE)	The Ministry Responsible for Water and Environment ensures conformity to policies and compliance with standards of protection and utilisation of the environment. The Ministry Responsible for Forests and Wetlands ensures harmonisation of mining policies with policies for the development and utilisation of forest resources as well as preservation of forest reserves and wetlands.

No.	Institution	Description of Roles and Responsibilities
11	Ministry of Gender, Labour and Social Development (MGLSD)	The Ministry carries out regular statutory inspections to ensure health and safety and compliance with national labour policies, guidelines and standards. It also formulates and enforces safety guidelines, mediates labour disputes and conflicts and monitors compensation payments.
12	National Environment Management Authority (NEMA)	The National Environment Management Authority (NEMA), which is responsible for environmental quality and management e.g., through approving environmental impact assessments and environmental monitoring reports for mining projects, controlling /monitoring pollution, hazardous wastes and waste disposal, in co-ordination with mineral agencies.
13	Ministry of Lands, Housing & Urban Development <sup>201</sup>	The Ministry is responsible for providing policy direction, national standards and coordination of all matters concerning lands, housing and urban development. It is responsible for putting in place policies and initiating laws that ensure sustainable land management promote sustainable housing for all and foster orderly Urban Development in the country. Land as the most basic of all economic resources, fundamental to all forms of economic development, its accessibility, use and management determines the level, growth, rate and productivity of other sectors including the mining sector.
14	Office of the Auditor General (OAG)	Office of the Auditor General Uganda - Is the institution responsible for providing independent oversight of Government Mineral Operations through financial, compliance, value for money and other management audits in accordance with the constitutional provisions and any other relevant pieces of legislation, and ensuring adherence to national and international accounting standards in the mining industry. The OAG complements the role of the Mineral Audit Agency.
15	Uganda Registration services Bureau (URSB)	This is an agency responsible for registration and incorporation of all businesses and all companies. It therefore collects and keeps legal and beneficial ownership information
16	Ministry of Foreign Affairs	The Ministry of Foreign Affairs (MOFA) is a cabinet-level government ministry responsible for the implementation and management of Uganda's foreign policy and international activity. The ministry promotes Regional and International Peace and Security, thus supporting the implementation of Regional Certification Mechanism of the ICGLR where there is mineral certification for designated minerals.

<sup>201</sup><https://mlhud.go.ug/>

## Annex 19: Legal framework for environment management in the extractive sector

No.	Legislation	Description
Policies		
1	The Mining and Mineral Policy for Uganda, 2018 <sup>202</sup>	One of the guiding principles of the policy is the promotion and protection of the environment in the mineral industry. The policy calls for strengthening the management and monitoring systems to mitigate adverse environmental impacts of mining activities and the strengthening of health and safety management systems in the mineral industry.
2	National Environment Management Policy, 2014 <sup>203</sup>	This policy sets a guiding principle that, Environmental Impact Assessments (EIAs) should be imposed for any activity that causes significant impact on the environment.
3	The Ugandan National Land Policy, 2013 <sup>204</sup>	This policy has a bifocal emphasis on land ownership and land development. It stipulates incentives for sustainable and productive use, as well as other measures intended to streamline the institutional framework for land administration and management to ease the delivery of efficient and cost-effective land services.
4	The National Policy for Disaster Preparedness and Management, 2010 <sup>205</sup>	The policy defines the framework for management of disasters at national, regional and local levels. The extractive industry involves activities that have potential to cause accidents/fire incidents and therefore need to implement measures to reduce all associated risks to levels that are as low as possible. Additionally, emergency procedures need to be established to address unplanned events in the event they occur.
5	The National Oil and Gas Policy (NOGP), 2008 <sup>206</sup>	The policy considers environmental protection to include the biological, physical and social aspects and seeks to mitigate typical forms of environmental damage and hazards associated with oil and gas exploration, development and production. In particular, Objective 9 requires that oil and gas activities are undertaken in a manner that conserves the environment and biodiversity.
6	The National Industrial Policy, 2008 <sup>207</sup>	The vision of the Policy is to build the industrial sector into a modern, competitive and dynamic sector, fully integrated into the domestic, regional and global economies. It aims at exploiting and developing natural domestic resource-based industries such as petroleum, cement, and fertilizer, and promotes the use of local raw materials.

<sup>202</sup><https://www.ucmp.ug/public/files/policy.pdf>

<sup>203</sup> Source: date received from the National Environment Management Authority (NEMA).

<sup>204</sup><https://www.landnet.ug/landwatch/the-uganda-national-land-policy-of-2013/>

<sup>205</sup>[https://reliefweb.int/report/uganda/national-policy-disaster-preparedness-and-management?clid=CjwKCAjwvJyiBhApEiwAWz2nLRCqeUaTcQ3qAxpUscbbta35Y9RdID1NqRF4oO7qWmld9ruSEheBhoCM\\_IQAvD\\_BwE](https://reliefweb.int/report/uganda/national-policy-disaster-preparedness-and-management?clid=CjwKCAjwvJyiBhApEiwAWz2nLRCqeUaTcQ3qAxpUscbbta35Y9RdID1NqRF4oO7qWmld9ruSEheBhoCM_IQAvD_BwE)

<sup>206</sup><https://www.pau.go.ug/download/the-national-oil-and-gas-policy-for-uganda-2018/>

<sup>207</sup><http://www.mtic.go.ug/wp-content/uploads/2019/08/National-Industrial-Policy.pdf>



No.	Legislation	Description
7	The National Energy Policy, 2002 <sup>208</sup>	The goal of this policy is to meet the energy needs of Uganda's population for social and economic development in an environmentally sustainable manner. Its objectives include establishing availability, potential and demand of the various energy resources in the country, increase access to modern and reliable energy services as a contribution to poverty eradication, improve energy governance, stimulate economic development and manage energy related environmental impacts.
8	The Uganda Forestry Policy, 2001 <sup>209</sup>	The goal of the forestry policy is to promote an integrated forestry sector that achieves sustainable increases in the economic, social and environmental benefits from forests and trees by all the people of Uganda, especially the poor and vulnerable. It is relevant for extractive projects that may affect forests and woodlands.
9	The National Water Policy, 1999 <sup>210</sup>	The overall objective of this policy is to manage and develop the water resources of Uganda in an integrated and sustainable manner, with Environmental Impact Assessment as one of the strategies for water resources management.
<b>Laws</b>		
1	The Constitution of the Republic of Uganda <sup>211</sup>	Articles 39 and 41 of the Constitution provide that everyone has a duty to maintain a sound environment. It also stipulates that every person in Uganda has a right to a healthy and clean environment and as such can bring legal action for any pollution or disposal of wastes. Article 245 stipulates that the Parliament shall by law provide measures intended to protect and preserve the environment from abuse, pollution and degradation.
2	The National Environment Act, 2019 <sup>212</sup>	The National Environment Act is the principal environmental law of Uganda. It establishes the National Environment Management Authority (NEMA) as the principal agency in Uganda for the management of the environment. The Act details categories of projects likely to have significant environmental impacts which are required to undertake an Environmental Impact Assessment (EIA) before the project gets under way.
3	The Wildlife Act, 2019 <sup>213</sup>	Section 16 of this act requires a developer wishing to undertake a project which may have a significant impact on any wildlife species or community to carry out an EIA in accordance with the National Environment Statute. Part of the extractive projects take place in the surroundings of sensitive areas such as National Parks and will therefore have to take into consideration the relevant provisions of this Act.
4	The Petroleum (Exploration, Development and Production) Act, 2013 <sup>214</sup>	The Act outlines the environmental principles to which all licensees will comply, including the duty to comply with the principles of the National Environment Act. This includes the duty to manage waste arising out of petroleum activities in

<sup>208</sup><https://energyregulators.org/wp-content/uploads/2021/01/Uganda-Energy-Policy.pdf>

<sup>209</sup><https://www.nfa.go.ug/images/UgandaForestryPolicy2001.pdf>

<sup>210</sup><https://www.ircwash.org/sites/default/files/824-UG99-18171.pdf>

<sup>211</sup><https://www.parliament.go.ug/documents/1240/constitution>

<sup>212</sup><https://www.pau.go.ug/download/the-national-environment-act-2019/>

<sup>213</sup><https://www.informea.org/sites/default/files/legislation/Wildlife%20Act%2C%202019%20-Gazetted%20Version.pdf>

<sup>214</sup><https://www.parliament.go.ug/cmisl/views/b770210c-10aa-4972-9047-585746aeaa43%253B1.0>

No.	Legislation	Description
		accordance with the National Environment Act and all applicable legislations and contract a separate entity to manage the transportation, treatment and disposal of waste arising from petroleum activities (Section 3).
5	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) Act, 2013 <sup>215</sup>	The Act establishes the legal framework for sustainable management of the midstream oil and gas sector. In particular this Act regulates, manages, coordinates and monitors midstream operations. It also regulates construction, placement and ownership of facilities, provides for third party access to facilities, regulates tariffs for facilities, regulates competitive licensing, provides for particular health, safety and environmental regulations not sufficiently regulated in other laws and regulates cessation of midstream operations and decommissioning of facilities.
6	The Occupational Safety and Health Act No. 9, 2006 <sup>216</sup>	Section 13 of this act puts the responsibility of protection of the worker and the general environment to the employer. Sections 95-97 provides for the requirement by the employer to take all preventive measure to avoid or reduce contamination of the working environment.
7	The Petroleum Supply Act, 2003 <sup>217</sup>	The Act aims to provide for the supervision and monitoring, imports, exports, transportation, processing, supply, storage, distribution and marketing of petroleum products. Moreover, it stipulates that the Minister responsible for the petroleum sector as the regulatory authority. It further ensures the safety and protection of public health and the environment in petroleum supply operations and installation.
8	The Mining and Minerals Act, 2022 <sup>218</sup>	This is the main legislation on mining and mineral development in Uganda and PART XV of the Act is on the protection of the environment. Section 213 (2) is to the effect that a holder of a mineral right, license, or permit shall put in place measures to prevent the pollution from occurring during operations, including by use of best available techniques and best environmental practices. Section 216 (1) provides that every holder of a mineral right, license or permit shall carry out an environmental impact assessment of his or her proposed operations in accordance with the National Environment Act, 2019. Section 217 (1) provides that an applicant for a mineral right, license or permit shall submit to the Minister an environmental management and monitoring plan approved by the National Environment Management Authority indicating the type and quantity of wastes to be generated from any exploration, mining, processing, smelting or refining operations under this Act and the proposed methods of disposal.

<sup>215</sup><https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

<sup>216</sup><https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/74417/127312/F-422679778/UGA74417.pdf>

<sup>217</sup><https://www.pau.go.ug/download/the-petroleum-refining-conversion-transmission-and-midstream-storage-act-2013/>

<sup>218</sup> [Mining and Minerals Act, 2022.pdf \(globalrightsalert.org\)](#)

No.	Legislation	Description
9	National Forestry and Tree Planting Act, 2003 <sup>219</sup>	This legislation regulates the access and the use of forestry resources in Uganda. Section 38 provides that a person intending to undertake a project or an activity, which may, or is likely to have significant impact on forests, shall undertake an EIA. There are several forest reserves in the surroundings of the petroleum and mining project areas. EIAs are thus conducted with consideration of these forest reserves, and while there may be no direct impacts on the forest reserves, mitigation measures have to be in place to minimise indirect impacts on these forest resources.
10	Physical Planning Act, 2010 <sup>220</sup>	The Physical Planning Act, 2010 repeals the Town and Country Planning Act, Cap 246 as the principal law relating to physical planning requirements and makes it mandatory for any person undertaking a development within a designated planning area to obtain development permission.
11	The Water Act, Cap 152 <sup>221</sup>	The objectives of this Act include, among others, the promotion of rational management and use of the waters of Uganda; and the control of pollution and promotion of the safe storage, treatment, discharge and disposal of waste. Extractive activities sometimes require abstraction of water from surface water sources to meet project water needs which necessitate for obtaining abstraction and waste discharge permits as per the requirements of this Act.
12	The Public Health Act, Cap 281 <sup>222</sup>	The Public Health Act, Cap 281 aims to consolidate the law on the preservation of public health. It sets out the framework for regulation of pollution to the environment to detrimental limits, which can be risky to the health of the population of Uganda. This Act is applicable to onsite management of waste, sewage and domestic waste during construction of infrastructure for use in extractive projects.
1	The National Environment (Environmental and Social Assessment) Regulations, 2020 <sup>223</sup>	The Regulations (among others) deal with the preparation and review process of environmental impact statements, the conditions for approval of a project, the assessment of environmental impacts and implementation of mitigation measures. The Proponents of a mining or oil and gas projects are required to undertake an EIA in accordance with these Regulations including, preparation and submission of Scoping and Terms of Reference, and provision of all information for an environmental impact statement.
2	The National Environment (Standards for Discharge of Effluent into Water or on Land) Regulations, 2020 <sup>224</sup>	The Regulations prescribe the required standards for effluent or wastewater that may be discharged from industries and establishments into water or soil. All discharge related to extractive activities is required to conform to the standards specified in these Regulations. It is mandatory for proponents of mining projects to maintain records of any discharge activities.

<sup>219</sup>[https://www.nfa.go.ug/images/National\\_Forestry\\_and\\_Tree\\_Planting\\_Act\\_2003.pdf](https://www.nfa.go.ug/images/National_Forestry_and_Tree_Planting_Act_2003.pdf)

<sup>220</sup><http://mlhud.go.ug/wp-content/uploads/2019/03/Physical-Planning-Act-2010.pdf>

<sup>221</sup>[https://www.ilo.org/dyn/natlex/natlex4.detail?p\\_lang=en&p\\_isn=97677&p\\_country=UGA&p\\_count=130](https://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=en&p_isn=97677&p_country=UGA&p_count=130)

<sup>222</sup>[https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter\\_281.pdf](https://www.kcca.go.ug/uDocs/public%20health%20act%20Chapter_281.pdf)

<sup>223</sup><https://www.nema.go.ug/projects/environmental-laws>

<sup>224</sup><https://www.nema.go.ug/projects/environmental-laws>

No.	Legislation	Description
3	National Environment (Waste Management) Regulations, 2020 <sup>225</sup>	These Regulations outline the requirements for the management of hazardous and non-hazardous waste in Uganda including transport, storage, treatment, disposal and licensing of waste contractors. Among other requirements prescribed in these Regulations, the proponent of a project is required to hire licensed waste contractors to undertake transportation and disposal/treatment of hazardous waste and to obtain adequate permits for the temporary waste storage where necessary.
4	National Environment (Audit) Regulations, 2020 <sup>226</sup>	The Audit Regulations operationalise Section 126 (2) of the National Environment Act (2019), in which a developer of a project shall undertake annual environmental compliance audits.
5	The National Environment (Oil Spill Prevention, Preparedness and Response) Regulations, 2020 <sup>227</sup>	These regulations apply to all activities that may lead to oil spillage including petroleum activities, any other activities involving generation, storage, transportation, distribution, use or disposal of petroleum products and used oil. All extractive companies with potential to cause an oil spillage must comply with the provisions under these regulations.
6	The Petroleum (Waste Management) Regulations, 2019 <sup>228</sup>	These govern the transportation, storage, packaging and labelling of waste, and the operation of waste treatment plants and disposal sites. They offer robust petroleum waste management measures and safeguards against pollution. The Regulations apply to persons involved in the production, import, export, transportation, storage, treatment or disposal of petroleum waste, or the construction or operation of waste management facilities.
7	The Petroleum (Refining, Conversion, Transmission and Midstream Storage) (Health, Safety and Environment) Regulations, 2016 <sup>229</sup>	These Regulations provide for general health, safety and working environment requirements, occupational hazards, electrical installations, working environments in facilities and during midstream operations, safety appliances, equipment, materials, devices and clothing, fire and explosion protection in facilities and during midstream operations, emergency preparedness, and safety requirements for plants and equipment, medical facilities and first aid services, handling, investigation, recording and reporting of incidents, hazards or accidents.
8	The Draft National Air Quality Standards, 2006 <sup>230</sup>	Pollutants such as Carbon oxides, Nitrogen oxides, Sulphur oxides, Volatile Organic Compounds, Hydrocarbons, Ozone (O <sub>3</sub> ) and particulate matter can be emitted especially by the project haulage vehicles and other machinery. The draft national air quality standards provide regulatory aims to limit these emissions.
9	National Environment (Minimum Standards for Management of Soil Quality) Regulations, 2001 <sup>231</sup>	These Regulations provide chemical and physical standards for soil quality and should be referred to for guidance while undertaking extractive activities. Soil conservation measures need to be integrated into the Environmental Management Action Plan during construction works. Hence, mining activities need to implement measures to promote soil quality conservation.

<sup>225</sup><https://www.nema.go.ug/projects/environmental-laws>

<sup>226</sup><https://www.nema.go.ug/projects/environmental-laws>

<sup>227</sup><https://www.nema.go.ug/projects/environmental-laws>

<sup>228</sup><https://www.nema.go.ug/projects/environmental-laws>

<sup>229</sup>[http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted\\_Midstream\\_HSE\\_Regulations.pdf](http://unoc.co.ug/wp-content/uploads/2018/06/1496060878Gazetted_Midstream_HSE_Regulations.pdf)

<sup>230</sup>Source: date received from the National Environment Management Authority (NEMA).

<sup>231</sup>[http://nema.go.ug/sites/all/themes/nema/docs/minimum\\_standards\\_for%20management\\_of\\_soil.pdf](http://nema.go.ug/sites/all/themes/nema/docs/minimum_standards_for%20management_of_soil.pdf)

No.	Legislation	Description
10	The National Environment (Wetlands, Riverbanks and Lakeshores Management) Regulations, 2000	The Regulations provide for the conservation and wise use of wetlands, riverbanks and lakeshores and their resources in Uganda. The extractive companies must adhere to the provisions pertaining to activities carried out in wetlands and regulated lake shores and riverbanks. Permits must be obtained where activities are within or near wetlands and riverbank/ lake shore protection zones.
11	National Environment (Mountainous and Hilly Areas Management) Regulations, 2000 <sup>232</sup>	These provide for the sustainable management of mountainous and hilly areas and prescribe rules for soil conservation. The regulations also prohibit the introduction of invasive alien species. Extractive companies need to apply appropriate measures to prevent soil erosion in hilly areas, and to prevent the introduction of invasive alien species in accordance with these Regulations.
12	The Water Resources Regulations, 1998 <sup>233</sup>	The Regulations outline requirements applicable to any person intending to construct, own, occupy or control works affecting water resources as defined by the regulations. The oil and gas or mining projects need to obtain permits prior to abstraction of surface water or groundwater to meet project needs.
13	National Environment (Noise Standard and Control) Regulations, 2003 <sup>234</sup>	These provide for ensuring the maintenance of a healthy environment for all people in the country, the tranquillity of their surroundings and their psychological wellbeing by regulating noise levels, and generally, to elevate the standard of living of the citizens.

Source: National Environment Management Authority (NEMA).

<sup>232</sup>[https://nema.go.ug/sites/all/themes/nema/docs/wetlands\\_riverbanks.pdf](https://nema.go.ug/sites/all/themes/nema/docs/wetlands_riverbanks.pdf)

<sup>233</sup><http://businesslicences.go.ug/uploads/documents/water%20resources.pdf>

<sup>234</sup>[http://nema.go.ug/sites/all/themes/nema/docs/noise\\_standards\\_and\\_control\\_regulations.pdf](http://nema.go.ug/sites/all/themes/nema/docs/noise_standards_and_control_regulations.pdf)

## Annex 20: New mineral characteristics rights introduced by the Mines & Minerals Act 2022

New minerals rights	Threshold for mining licenses <sup>235</sup>	Area of mining license	Duration
<b>Large-scale mining license</b> <sup>236</sup>	Capital investment exceeding 19,410,000 Currency Points.	<ul style="list-style-type: none"> <li>- The surface area covered by a large-scale mining license shall be demarcated by the shape of the mineral body but shall not exceed fifty (50) square kilometers.</li> <li>- The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder.</li> </ul>	<ul style="list-style-type: none"> <li>- The period for which a large-scale mining license is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral body proposed to be mine.</li> <li>- The renewal period must not exceed fifteen (15) years or the life of the ore body, whichever is shorter.</li> </ul>
<b>Medium-scale mining license</b> <sup>237</sup>	Capital investment between 58,230 Currency Points and 19,410,000 Currency Points.	<ul style="list-style-type: none"> <li>- The surface area covered by a medium-scale mining license shall be demarcated by the shape of the ore body not exceeding fifty (50) square kilometers.</li> <li>- The area shall be located entirely within the area for the exploration license or retention license or licenses which belong to the same holder.</li> </ul>	<ul style="list-style-type: none"> <li>- The period for which a medium-scale mining license is granted shall not exceed ten (10) years from the date of issue.</li> <li>- The medium-scale mining license is renewable for terms of seven (7) years each.</li> </ul>
<b>Small-scale mining license</b> <sup>238</sup>	Capital investment between 19,410 Currency Points and 970,500 Currency Points.	<ul style="list-style-type: none"> <li>- The area covered by a small-scale mining license shall not exceed the area in respect of which the license is sought.</li> </ul>	<ul style="list-style-type: none"> <li>- The period for which a small-scale mining license is granted shall not exceed five (5) years from the date of issue.</li> <li>- The small-scale mining license is renewable for terms of three (3) years each.</li> </ul>
<b>Artisanal mining license</b> <sup>239</sup>	Capital investment not exceeding 19,410 Currency Points	<ul style="list-style-type: none"> <li>- The area covered by an artisanal mining license shall not exceed the area in respect of which the license is sought.</li> </ul>	<ul style="list-style-type: none"> <li>- The period for which an artisanal mining license is granted shall not exceed three (3) years from the date of issue.</li> <li>- The artisanal mining license is renewable for terms of two (2) years each.</li> </ul>
		- * a currency point is equivalent of UGX. 20,000.	-

<sup>235</sup>The Mining and Minerals Act 2022, Schedule 3.

<sup>236</sup>The Mining and Minerals Act 2022, Articles 59 to 71.

<sup>237</sup>The Mining and Minerals Act 2022, Articles 72 to 83.

<sup>238</sup>The Mining and Minerals Act 2022, Articles 84 to 94.

<sup>239</sup>The Mining and Minerals Act 2022, Articles 95 to 104

## Annex 21: Local content reforms according to the Mining and Minerals Act 2022

National Content	Main reforms according to the Mining and Minerals Act 2022
<b>Recruitment, training and promotion plan<sup>240</sup></b>	<ul style="list-style-type: none"> <li>- A mineral right, license or permit issued shall include a commitment by the holder to maximise knowledge transfer to Ugandan citizens and to establish in the country management and technical capabilities and any necessary facilities for technical work.</li> <li>- The holder of a mineral right, license or permit shall within twelve (12) months after the grant of the mineral right, license or permit, and on each subsequent anniversary of that grant, submit to the Minister for approval, a detailed program for recruitment, training and promotion of Ugandans taking into account gender and equity.</li> </ul>
<b>Employment of Ugandan citizens<sup>241</sup></b>	<p>A holder of a mineral right, license or permit shall:</p> <ul style="list-style-type: none"> <li>- employ and train Ugandan citizens and implement a succession plan for the replacement of expatriate employees;</li> <li>- conduct training programs for the benefit of employees;</li> <li>- undertake capacity building for the employees;</li> <li>- only engage non-citizen technical experts;</li> <li>- work towards replacing technical non-citizen employees with citizens;</li> <li>- provide a linkage with the universities for purposes of research and environmental management;</li> <li>- have an organisation structure including the recruitment plan, staffing levels, percentage of jobs for Ugandan citizens during the course of the project;</li> <li>- facilitate and carry out socially responsible investment for the local communities; and</li> <li>- implement a community development agreement.</li> </ul>
<b>Priority of goods and services available in Uganda and the region<sup>242</sup></b>	<p>A holder of a mineral right, licensee, contractor and subcontractor shall:</p> <ul style="list-style-type: none"> <li>- give preference to goods which are produced or available in Uganda and services which are rendered by Ugandan citizens and companies owned by Ugandan citizens;</li> <li>- develop a plan for the procurement of goods and services available in Uganda and in particular within the area of operations. The Minister shall review the plan for compliance and approve it within thirty (30) days; and</li> <li>- file an annual report of the implementation of the approved plan with the Minister indicating the results of the plan during the covered year.</li> </ul>

<sup>240</sup> The Mining and Minerals Act 2022, Article 195.

<sup>241</sup> The Mining and Minerals Act 2022, Article 196.

<sup>242</sup> The Mining and Minerals Act 2022, Article 197.

National Content	Main reforms according to the Mining and Minerals Act 2022
Technology transfer <sup>243</sup>	<ul style="list-style-type: none"> <li>- A large scale, medium scale, or small-scale mining license, other license or permit issued under this Act shall include a commitment by the holder to maximise technology transfer to Ugandans and to establish in Uganda, management and technical capabilities and any necessary facilities for technical work.</li> <li>- The holder of a mineral right, licensee, contractor and subcontractor shall keep at the address in Uganda, accurate geological maps and plans, geophysical records, technical data and interpretations relating to the technology used.</li> </ul>
Research and training <sup>244</sup>	<p>The Minister, in consultation with relevant stakeholders and local government:</p> <ul style="list-style-type: none"> <li>- may carry out or commission research for the purpose of conservation, development and utilisation of mineral resources, and for the conservation of geological, archaeological, cultural, and biological diversity resources; and</li> <li>- shall ensure the training of officers of the Directorate and other public officers and stake holders for the development and sustainable management of mineral resources.</li> </ul>

<sup>243</sup> The Mining and Minerals Act 2022, Article 198.

<sup>244</sup> The Mining and Minerals Act 2022, Article 199.



## Annex 22: Minerals Reserves of Uganda

N°	Mineral	Location	Status of mineral Reserves
<b>Metallic minerals</b>			
1	Gold	- Districts of: Bushenyi, Mbarara, Kabale Kisoro, Rukungiri Kanungu, Busia, Mubende, Moroto, Hoima, & many streams of West Nile.	- 5 million ounces of gold in Mubende District. - 1 million ounces of gold estimated at Mashonga. - 500,000 ounces of gold at Tiira, Busia. Over 500,000 ounces estimated at Alupe in Busia. - 139,000 ounces and possible reserves of 160,000 of gold at Nakabat in Moroto District.
2	Iron Ore	- Districts of: Muko, Kabale, Kisoro, Mbarara, & Hoima Tororo (Magnetite in Bukusu and; Sukulu), Moroto (Napak) & Kotido (Toror). - Recent discoveries are in Bufumbira County, Kisoro, Nangara, Karukara, Buhara in Kabale District, Butogota in Kanungu District & Kateera in Mityana.	- 50 Million tonnes (Mt) at Muko, Kabale. - 2 Mt in Mugabuzi, Mbarara. - 23 Mt at Bukusu and 88 Mt at Sukulu; Tororo District. - 48 Mt at Buhara in Kabale District. - 55 Mt at Butogota in Kanungu District. - 8 Mt in Bufumbira, Kisoro District.
3	Copper	- Kilembe in Kasese District. - Boboong in Kotido District. - Kitaka in Bushenyi District. - Kampono in Mbarara District.	- Reserve at closure was about 6 Mt at 1.77% cubic feet (Cu). - Grade of 1.7% at Boboong. - Reserves at Kitaka and Kampono are under evaluation.
4	Cobalt	- Kilembe in Kasese District.	- 5.5 Mt with grade of 0.17 of cobalt.
5	Tin	- Mwerasandu, Kaina, Nyinamaherere in Ntungamo District. - Kikagati in Isingiro District. - Ndaniyankoko, Kitezo in Mbarara District. - Burama Ridge on the Kabale/ Ntungamo border, Rwaminyinya in Kisoro District.	- 1.0 Mt at 2.5% tin estimated in Ntungamo and 2.5 Mt in Isingiro.
6	Columbite Tantalite (Niobium-Tantalum)	- Ntungamo District; Bushenyi District; Kanungu District; Kisoro district and Lunya in Mukono District. - Sukulu in Tororo District, Bukusu Complex in Mbale District; Napak in Moroto District and Toror in Kotido District.	- 130 Mt of Niobium at Sukulu. - 3.5 Mt of columbite-tantalite estimated at Kagango in Ntungamo district.

N°	Mineral	Location	Status of mineral Reserves
7	Titanium	<ul style="list-style-type: none"> <li>- Bukusu Complex in Manafwa District.</li> <li>- Sukulu in Tororo District.</li> </ul>	- Grade of titanium is 22% titanium dioxide (TiO <sub>2</sub> ) and 13% TiO <sub>2</sub> in Bukusu and Sukulu respectively.
8	Tungsten	<ul style="list-style-type: none"> <li>- Nyamuliro and Ruhija in Kabale District.</li> <li>- Kirwa, Mutolere, Rwamanyinya and Bahati in Kisoro district.</li> <li>- Kyasampawo in Mubende District and Buyaga in Rakai District.</li> </ul>	<ul style="list-style-type: none"> <li>- Kirwa wolfram resources are at 801,300 metric tonnes with average grade of 68.67% tungsten trioxide WO<sub>3</sub>.</li> <li>- 1 Mt and possible reserves of 355 Mt at Nyamuliro with ore grade at 0,1%.</li> </ul>
9	Rare Elements (REE)	Earth <ul style="list-style-type: none"> <li>- Isolated pegmatites in southwest of Uganda.</li> <li>- Carbonatite centres in Eastern Uganda (Sukulu, Butiriku, Bukusu, Napak).</li> <li>- Makuutu- Buwaaya area, Eastern Uganda.</li> </ul>	<ul style="list-style-type: none"> <li>- 73.6 million tonnes of Rare Earth Elements estimated at Sukulu with grade of 0.32% Lanthanum oxide (La<sub>2</sub>O<sub>5</sub>).</li> <li>- Aluminous clays that are enriched in scandium, Gallium, Yttrium and REE in Makuutu area estimated at three (3) billion tonnes.</li> </ul>
10	Beryl	<ul style="list-style-type: none"> <li>- Kazumu in Ntungamo District.</li> <li>- Mutaka in Bushenyi District.</li> <li>- Bulema in Kanungu District.</li> <li>- Mbale Estate in Mubende District.</li> <li>- Lunya in Mukono District.</li> </ul>	- Under evaluation.
11	Chromite	- Nakiloro in Moroto District	- Under evaluation.
12	Lead	<ul style="list-style-type: none"> <li>- Kamwenge District (Kampono, Kanyambogo.</li> <li>- Kitaka in Kitomi Forest), Isingiro district (Kikagati).</li> </ul>	- Under evaluation.
13	Lithium	<ul style="list-style-type: none"> <li>- Ruhuma in Kabale District.</li> <li>- Mwerasandu, Rwamwire and Nyabushenyi in Ntungamo District.</li> <li>- Lunya in Mukono District.</li> <li>- Nampeyo and Mbale Estate in Mubende District.</li> </ul>	- Under evaluation.
14	Silver	<ul style="list-style-type: none"> <li>- Silver occurs in association with galena at Kitaka in Kamwenge District.</li> <li>- Mubende granite in Mubende District.</li> </ul>	- Under evaluation.
15	Zinc	- Zinc occurs with galena at Kitaka in Kamwenge District.	- Under evaluation.
<b>Non-metallic minerals</b>			
16	Limestone/ Marble	<ul style="list-style-type: none"> <li>- Muhokya in Kasese District and Dura in Kamwenge District, and Hima in Kasese District.</li> </ul>	<ul style="list-style-type: none"> <li>- 4.5 Mt at Hima, Kasese.</li> <li>- 11.6 Mt at Dura, Kamwenge.</li> </ul>

N°	Mineral	Location	Status of mineral Reserves
		<ul style="list-style-type: none"> <li>- Sukulu and Tororo in Tororo District; Napak and Katikekile in Moroto District and Toror in Kotido District; Moyo Districts.</li> </ul>	<ul style="list-style-type: none"> <li>- 560 Mt of marble at Rupa in Moroto.</li> <li>- 14 Mt at Katikekile in Moroto.</li> <li>- 27 Mt at Rupa in Moroto.</li> <li>- 37.26 Mt at Lokatero in Moroto.</li> <li>- Over 2 billion tonnes of marble in other localities.</li> </ul>
17	Phosphates	<ul style="list-style-type: none"> <li>- Sukulu in Tororo District</li> <li>- Bukusu in Mbale District.</li> <li>- Lolekek in Napak District.</li> </ul>	<ul style="list-style-type: none"> <li>- 230 Mt at Sukulu with grade of 13.1% phosphorus pentoxide (p2o5).</li> <li>- 50 Mt at Bukusu with grade of 12.8% p2o5.</li> </ul>
18	Vermiculite	<ul style="list-style-type: none"> <li>- Sukulu in Tororo District.</li> <li>- Bukusu Carbonatite Complex (Namekhara, Nakhupa, Surumbusa, Kabatola and Sikusi) in Mbale District.</li> </ul>	<ul style="list-style-type: none"> <li>- 54.9 Mt at Namekhara.</li> </ul>
19	Graphite	<ul style="list-style-type: none"> <li>- Orom in Kitgum District.</li> </ul>	<ul style="list-style-type: none"> <li>- 3.4 billion tonnes.</li> </ul>
20	Kaolin	<ul style="list-style-type: none"> <li>- Namasera, Migadde and Buwambo in Wakiso district.</li> <li>- Mutaka in Bushenyi District.</li> <li>- Kisai in Rakai District and Kilembe in Kasese District.</li> </ul>	<ul style="list-style-type: none"> <li>- 2.8 Mt at Mutaka, Bushenyi.</li> <li>- 1 Mt at Kisai (Koki), Rakai.</li> </ul>
21	Gypsum	<ul style="list-style-type: none"> <li>- Kibuku in Ntoroko District.</li> <li>- Lake Mburo in Kiruhura District.</li> <li>- Kanyatete in Lake George basin Kasese District.</li> </ul>	<ul style="list-style-type: none"> <li>- 2 Mt in Kibuku.</li> </ul>
22	Salt	<ul style="list-style-type: none"> <li>- Kibiro in Hoima District.</li> <li>- Katwe and Kasenyi in Kasese District.</li> </ul>	<ul style="list-style-type: none"> <li>- 22 Mtof trona at Katwe and Kasenyi, Kasese District.</li> </ul>
23	Glass sand	<ul style="list-style-type: none"> <li>- Diimu and Bukakata in Masaka District.</li> <li>- Lwera in Masaka District.</li> <li>- Nalumuli Bay, Nyimu Bay and Kome Island in Mukono District.</li> </ul>	<ul style="list-style-type: none"> <li>- The highest quality 99.95% Silicon dioxide (SiO2) at Kome islands.</li> <li>- 2 Mt at Dimu and Bukakata (99.93% SiO2).</li> </ul>
24	Feldspar	<ul style="list-style-type: none"> <li>- Bulema in Kanungu District.</li> <li>- Bugangari in Rukungiri District.</li> <li>- Mutaka in Bushenyi District.</li> <li>- Nyabakweri in Ntungamo District.</li> <li>- Lunya in Mukono District.</li> </ul>	<ul style="list-style-type: none"> <li>- Under evaluation.</li> </ul>

N°	Mineral	Location	Status of mineral Reserves
25	Kyanite	- Kyanite occurs at Ihunga and Kamirambuzi hills in Rukungiri district. - New prospect in Nebbe and around Murchison Falls.	- Under evaluation.
26	Diatomite	- Panyango, Alui, Atar and Amboso River near Packwach in Nebbi District.	- Under evaluation.
27	Clays, aggregates and hard cores	- Various parts of the country	- Under evaluation.

## Annex 23: The non-revenue information requirement as agreed by the MSG

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
2.1 Legal framework and fiscal regime	The objective of this requirement is to ensure public understanding of all aspects of the regulatory framework for the extractive industries, including the legal framework; fiscal regime; roles of government entities and reforms; as well as laws and regulations related to addressing corruption risks in the extractive sector.	<p>a) Legal Framework &amp; Fiscal Regime: Description including fiscal devolution, relevant laws, anti-corruption measures, contract types, and</p> <p>b) Institutional framework: Description of government agency roles.</p> <p>c) Energy Transition: Overview of national commitments, policies, and plans related to energy transition.</p> <p>d) Carbon Pricing: Summary of carbon pricing mechanisms or taxes relevant to extractive industries.</p> <p>e) State Support: Disclosure of public subsidies, other state support, and related reforms, including quasi-fiscal expenditures by state-owned enterprises.</p> <p>f) Reforms Documentation: Encouragement to document ongoing reforms, especially related to energy transition.</p> <p>g) Artisanal &amp; Small-Scale Mining: Disclosure of policies and reforms for the artisanal and small-scale mining sector</p>	<p>MSG agreed including in the report a description of the legal framework and fiscal regime that governed the extractive sector in Uganda during the 2021/22 fiscal year, detailing the following points:</p> <p>a) Fiscal Regime: An overview of the fiscal regime governing the oil, gas, and mining sectors in 2021/22, including any ongoing reforms.</p> <p>b) Fiscal Devolution: The level of fiscal devolution in Uganda for these sectors.</p> <p>c) Laws and Regulations: An overview of the laws and regulations in force during the 2021/22 fiscal year governing the oil, gas, and mining sectors.</p> <p>d) Reform Documentation: Documentation of any ongoing reforms related to national energy transition commitments, policies, and plans relevant to the extractive industries.</p> <p>e) Carbon Pricing Mechanisms: A summary description of carbon pricing mechanisms or carbon taxes applicable to the extractive industries.</p> <p>f) Public Subsidies: Disclosure of public subsidies and other forms of state support relevant to the extractive industries, as well as any ongoing reforms. This includes producer subsidies as well as pre-tax and post-tax consumer subsidies, in accordance with guidance from the Global Subsidies Initiative. Subsidies defined as quasi-fiscal expenditures by a state-owned enterprise must be disclosed in accordance with Requirement 6.2.</p> <p>g) Artisanal and Small-Scale Mining Sector: Disclosure of policies related to the artisanal and small-scale mining sector, as well as information on planned or ongoing reforms.</p> <p>h) Public References: Includes references to the above points from the publicly available platforms of the relevant government agencies.</p>
2.2 Contract and License Allocations	The objective of this requirement is to provide a public overview of awards and transfers of oil, gas, and mining licenses; the statutory procedures for license awards and transfers; and whether these procedures are followed in practice. This helps stakeholders identify and address possible weaknesses in the license awarding process, including those that make these processes vulnerable to corruption.	<p>a) Disclosure of Awards and Transfers: Information related to all contract and license awards and transfers during the fiscal year covered by the most recent EITI disclosures, including for companies whose payments fall below the agreed materiality threshold. This must include:</p> <ul style="list-style-type: none"> <li>• Process Description: Description of the process for transferring or awarding the license.</li> <li>• Criteria Used: Technical and financial criteria, including any requirements related to free, prior, and informed consent. Where mandated, disclosure of how consultations with impacted communities were conducted.</li> <li>• Recipient Information: Information about the recipient(s) of the license, including consortium members.</li> <li>• Deviations from Framework: Any material deviations from the legal and regulatory framework, including an explanation of the methodology used for assessment.</li> </ul> <p>Where governments can select different methods for awarding a</p>	<p>MSG agreed that the register of active licenses relating to the fiscal year 2021/22 be included in the UGEITI report through unilateral disclosure by government agencies, namely the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines). This should include the following points:</p> <p>a) Register Inclusion: Ensure the inclusion of the register of active licenses for FY 2021/22 in the UGEITI report.</p> <p>b) Comprehensive Information: Provide comprehensive information regarding each of the licenses:</p> <p>c) License Holder(s): Clearly list the holders of each license.</p> <p>d) Coordinates and Size: Disclose the coordinates of the license areas, or where not available, ensure that the size and location of the license areas are included in the register. Provide guidance on how to access coordinates and any associated costs, and document plans for making this information freely available electronically.</p> <p>Application, Award, and Duration Dates: Include the date of application,</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
2.3 Register of Licenses	<p>The objective of this requirement is to ensure the public accessibility of comprehensive information on property rights related to extractive deposits and projects.</p>	<p>contract or license (e.g., competitive bidding or direct negotiations), the multi-stakeholder group is encouraged to explain the rules determining the procedure used and the rationale for selecting a particular procedure. This includes documenting instances of expedited or “fast-tracked” awards or transfers, the procedures and criteria used, the institutions involved, and the outcomes.</p> <p>Any gaps in publicly available information must be identified, along with significant legal or practical barriers preventing comprehensive disclosure. An account of government plans to overcome such barriers and the anticipated timescale must also be provided.</p> <p>b) Historical Allocations: Encouragement to disclose information on licenses allocated before the period covered by EITI implementation.</p> <p>c) Bidding Process: Requirement to disclose the list of applicants, including their beneficial owners, and the bid criteria when licenses are awarded through a bidding process.</p> <p>d) Additional Information: Encouragement to include additional information on the allocation of licenses, such as commentary on the efficiency and effectiveness of licensing procedures; description of procedures, practices, and grounds for renewing, suspending, or revoking a contract or license; and information on changes in majority ownership of license-holding companies.</p> <p>It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups outside the agreed scope of EITI implementation (i.e., where their payments fall below the agreed materiality threshold). Any significant legal or practical barriers preventing comprehensive disclosure must be documented and explained, along with government plans to overcome such barriers and the anticipated timescale.</p> <p>a) Maintaining a Public Register: Implementing countries must maintain a publicly available register or cadastre system(s) that includes timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation.</p> <p>b) Content of the Register: The register or cadastre system must include:</p> <p>c) License Holder(s): Information on the holders of the license.</p> <p>d) Coordinates of the License Area: Coordinates of the license area, where collated. If coordinates are not collated, the government must ensure the size and location of the license area are disclosed in the license register. The coordinates must be publicly available from the relevant government agency without unreasonable fees and restrictions, with guidance on how to</p>	<p>date of award, and duration of each license.</p> <p>e) Commodity: For production licenses, specify the commodity being produced.</p> <p>f) Legal and Practical Barriers: Document any significant legal or practical barriers to comprehensive disclosure, including plans to overcome these barriers and the anticipated timeline.</p> <p>g) Linkage to Other Registers: Link the license register to other government platforms that disclose information on the legal and beneficial owners of oil, gas, and mining companies, in line with Requirement 2.5.</p> <p>h) Gaps and Efforts: Disclose any gaps in the publicly available information and document efforts to strengthen the register or cadastre systems.</p> <p>MSG agreed that the register of active licenses relating to the fiscal year 2021/22 be included in the UGEITI report through unilateral disclosure by government agencies, namely the Development and Production Department (former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines). This should include the following points:</p> <p>a) Register Inclusion: Ensure the inclusion of the register of active licenses for FY 2021/22 in the UGEITI report.</p> <p>b) Comprehensive Information: Provide comprehensive information regarding each of the licenses:</p> <p>c) License Holder(s): Clearly list the holders of each license.</p> <p>d) Coordinates and Size: Disclose the coordinates of the license areas, or where not available, ensure that the size and location of the license areas are included in the register. Provide guidance on how to access coordinates and any associated costs, and document plans for making this information freely available electronically.</p> <p>Application, Award, and Duration Dates: Include the date of application, date of award, and duration of each license.</p> <p>e) Commodity: For production licenses, specify the commodity being produced.</p> <p>f) Legal and Practical Barriers: Document any significant legal or practical barriers to comprehensive disclosure, including plans to overcome these</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
2.4 Contracts and Licenses	<p>The objective of this requirement is to ensure the public accessibility of all licenses and contracts underpinning extractive activities (at least from 2021 onwards) as a basis for the public's understanding of the contractual rights and obligations of companies operating in the country's extractive industries. It also aims to contribute to stakeholders' ability to monitor compliance with contractual obligations.</p>	<p>access them and the cost, if any, of accessing the data. Plans and timelines for making this information freely and electronically available through the license register must also be documented.</p> <p>e) Application, Award, and Duration Dates: Dates of application, award, and duration of the license.</p> <p>f) Commodity: For production licenses, the commodity being produced.</p> <p>It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups outside the agreed scope of EITI implementation (i.e., where their payments fall below the agreed materiality threshold). Any significant legal or practical barriers preventing comprehensive disclosure must be documented and explained, along with government plans to overcome such barriers and the anticipated timescale.</p> <p>g) Gaps and Efforts: Where such registers or cadastres do not exist or are incomplete, the multi-stakeholder group must disclose any gaps in the publicly available information and document efforts to strengthen these systems.</p> <p>h) Linking Registers: Implementing countries are encouraged to link publicly available license registers to other government platforms that disclose or hold information in accordance with Requirement 2.5 on the legal and beneficial owners of oil, gas, and mining companies.</p> <p>a) Disclosure of Contracts and Licenses: Implementing countries are required to disclose any contracts and licenses that are granted, entered into, or amended from 1 January 2021. The Standard also encourages to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas, and minerals, as well as material exploration contracts.</p> <p>b) Plan for Disclosing Contracts: The multi-stakeholder group (MSG) is expected to agree and publish a plan for disclosing contracts with a clear time frame for implementation and addressing any barriers to comprehensive disclosure. This plan will be integrated into work plans covering 2020 onwards.</p> <p>c) Government Policy on Disclosure: The MSG is required to document the government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas, and minerals. This must include:</p> <p>d) Legislation or Policy Description: A description of whether legislation or government policy addresses the issue of disclosure of contracts and licenses, including whether it requires or prohibits disclosure. If there is no existing legislation, an explanation of where the government policy is embodied must be included, and the MSG must document its discussion on what constitutes government policy on contract disclosures. Any</p>	<p>barriers and the anticipated timeline.</p> <p>g) Linkage to Other Registers: Link the license register to other government platforms that disclose information on the legal and beneficial owners of oil, gas, and mining companies, in line with Requirement 2.5.</p> <p>h) Gaps and Efforts: Disclose any gaps in the publicly available information and document efforts to strengthen the register or cadastre systems.</p> <p>a) Public Register of Beneficial Owners: Maintain a publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted.</p> <p>b) Government Policy on Disclosure: Document the government's policy on beneficial ownership disclosure, including:</p> <p>c) Legislation or Policy: Describe whether legislation or government policy requires or prohibits disclosure of beneficial ownership information. If no legislation exists, explain where government policy is embodied and document the MSG's discussion on what constitutes government policy on beneficial ownership disclosures. Document any planned or ongoing reforms related to beneficial ownership disclosure.</p> <p>The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as follows:</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
2.5 Beneficial Ownership	<p>The objective of this requirement is to enable the public to know who ultimately owns and controls the companies operating in the country's extractive industries, particularly those identified by the multi-stakeholder group (MSG) as high-risk. This transparency helps deter improper and corrupt practices in the management of extractive resources and aids in monitoring the ownership of politically exposed persons (PEPs).</p>	<p>planned or ongoing reforms relevant to the disclosure of contracts and licenses must also be documented.</p> <p>e) Overview of Publicly Available Contracts: An overview of which contracts and licenses are publicly available. Implementing countries must provide a list of all active production and exploration contracts and licenses, indicating which are publicly available and which are not. For all published contracts and licenses, the overview must include a reference or link to the location where the contract or license is published. If a contract or license is not published, the legal or practical barriers must be documented and explained.</p> <p>f) Explanation of Deviation from Policy: Where disclosure practice deviates from legislative or government policy requirements concerning the disclosure of contracts and licenses, the MSG must provide an explanation for the deviation.</p> <p>publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted. Incorporating beneficial ownership information into existing company filings with corporate regulators, stock exchanges, or agencies regulating extractive industry licensing is also encouraged. If this information is already publicly available, the EITI Report must include guidance on how to access it.</p> <p>b) Definition of the BO and PEPS: The multi-stakeholder group must agree an appropriate definition of the term "beneficial owner". The definition must be aligned with EITI Requirement 2.5(f)(i) and take international norms and relevant national laws into account. The definition must also include ownership threshold(s), which should be informed by the country context and the type and level of risk that the country aims to address. Implementing countries are encouraged to adopt an ownership threshold of 10% or lower for beneficial ownership reporting.</p> <p>c) Government Policy on Disclosure: The MSG is required to document the government's policy and its discussion on beneficial ownership disclosure. This must include details on the relevant legal provisions, actual disclosure practices, and any planned or ongoing reforms related to beneficial ownership disclosure.</p> <p>d) Disclosure of Beneficial Ownership Information: Implementing countries are required to request, and companies are required to publicly disclose, beneficial ownership information. This applies to corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract and must include the identity of their beneficial owners,</p>	<p>UGEITI MSG decided to include the government's policy on disclosure of beneficial ownership governing the mining and oil and gas sectors through disclosure by government agencies, namely the Petroleum Authority of Uganda (PAU), the Directorate of Petroleum, and the Directorate of Geological Survey and Mines (DGSM). This should include the following points:</p> <p>a) Public Register of Beneficial Owners: Maintain a publicly available register of the beneficial owners of corporate entities that apply for or hold a participating interest in an exploration or production oil, gas, or mining license or contract. This should include the identity of the beneficial owners, the level of ownership, and details about how ownership or control is exerted.</p> <p>b) Government Policy on Disclosure: Document the government's policy on beneficial ownership disclosure, including:</p> <p>c) Legislation or Policy: Describe whether legislation or government policy requires or prohibits disclosure of beneficial ownership information. If no legislation exists, explain where government policy is embodied and document the MSG's discussion on what constitutes government policy on beneficial ownership disclosures. Document any planned or ongoing reforms related to beneficial ownership disclosure.</p> <p>The Companies (Amendment) Act 2022 and the Partnership (Amendment) Act 2022 define a beneficial owner as follows:  Table 21: Definition of BO in accordance with the Companies and Partnership Acts (Amendments), 2022  Terms Definition accordance with the legislation  Companies (Amendment) Act 2022 A natural person who ultimately owns or controls a company or a natural person on whose behalf a transaction is conducted in a company and includes a natural person who exercises ultimate control over a company.  Partnership (Amendment) Act 2022 A natural person who ultimately owns or controls a partnership or the natural person on whose behalf a</p>



Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
		<p>the level of ownership, and details about how ownership or control is exerted. The MSG must disclose any significant gaps or weaknesses in reporting on beneficial ownership information, including entities that failed to submit all or some beneficial ownership information.</p> <p>e) Details of Beneficial Owners: Information about the identity of the beneficial owner must include their name, nationality, and country of residence, as well as identifying any politically exposed persons. Implementing countries are also encouraged to disclose beneficial owners' national identity numbers, dates of birth, residential or service addresses, and contact information.</p> <p>f) Assuring Reliability of Information: The MSG must assess existing mechanisms for assuring the reliability of beneficial ownership information and agree on an approach for corporate entities to ensure the accuracy of the beneficial ownership information they provide. This could include requiring companies to attest the beneficial ownership declaration form through sign-off by a member of the senior management team or senior legal counsel or to submit supporting documentation.</p> <p>g) Publicly Listed Companies and Joint Ventures: Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed to facilitate public access to their beneficial ownership information. In the case of joint ventures, each entity within the venture must disclose its beneficial owners unless it is publicly listed or a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided.</p> <p>h) State-Owned Enterprises (SOEs): SOEs are required to disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, beneficial ownership information must be disclosed in accordance with Requirement 2.5(c).</p> <p>i) Legal Owners: Implementing countries are required to disclose the legal owners of the corporate entities defined in Requirement 2.5(c), including the share of ownership. Companies are encouraged to disclose their ownership structure, including the full chain of legal entities leading to the beneficial owner.</p>	<p>transaction is conducted in the partnership and includes a natural person who exercises ultimate control over a partnership.</p> <p>d) Publicly Available Information: Provide guidance on accessing publicly available beneficial ownership information. Incorporate beneficial ownership information into existing company filings where possible.</p> <p>e) Legal and Practical Barriers: Document and explain any significant legal or practical barriers to comprehensive disclosure of beneficial ownership information, including plans to overcome these barriers and the anticipated timeline.</p> <p>f) Disclosure of Beneficial Ownership Information: Request and ensure the public disclosure of beneficial ownership information by companies, including the identity of beneficial owners, the level of ownership, and details about how ownership or control is exerted. Disclose any significant gaps or weaknesses in reporting on beneficial ownership information.</p> <p>g) Details of Beneficial Owners: Ensure that the identity of beneficial owners includes their name, nationality, and country of residence, and identify any politically exposed persons. Encourage the disclosure of additional details such as national identity numbers, dates of birth, residential or service addresses, and contact information.</p> <p>h) Assuring Reliability of Information: Assess existing mechanisms for assuring the reliability of beneficial ownership information and agree on an approach for corporate entities to ensure the accuracy of the information they provide. Consider requiring companies to attest the beneficial ownership declaration form through sign-off by senior management or legal counsel or to submit supporting documentation.</p> <p>i) Publicly Listed Companies and Joint Ventures: Ensure that publicly listed companies disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed. In the case of joint ventures, ensure that each entity discloses its beneficial owners unless it is publicly listed or a wholly-owned subsidiary of a publicly listed company.</p> <p>j) State-Owned Enterprises (SOEs): Ensure that SOEs disclose the name of the state(s) owning or controlling the SOE, the level of ownership, and details about how ownership or control is exerted. If the SOE is not fully owned by the state, ensure that beneficial ownership information is disclosed in accordance with Requirement 2.5(c).</p> <p>k) Legal Owners: Disclose the legal owners of the corporate entities defined in Requirement 2.5(c), including the share of ownership. Encourage companies to disclose their ownership structure, including the full chain of legal entities leading to the beneficial owner.</p> <p>g) Definition: We also recommend that the UGEITI MSG agrees on definition of the PEPS</p>
2.6 State Participation	The objective of this requirement is to ensure an effective mechanism for transparency and	<p>a) Disclosure of Material Revenue Payments and Financial Relationships:</p> <ul style="list-style-type: none"> <li>• Role of SOEs: An explanation of the role of state-owned enterprises (SOEs) in the sector, including prevailing rules and</li> </ul>	<p>UGEITI MSG agreed that information on the state's participation in the extractive sector during the fiscal year 2021/22 be included through unilateral disclosure by government agencies, namely the Uganda National Oil Company (UNOC) , the Development and Production Department</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
	<p>accountability for state-owned enterprises (SOEs) and state participation more broadly. This requirement aims to enhance public understanding of whether SOEs' management is undertaken in accordance with the relevant regulatory framework. Transparency in this area provides a basis for continuous improvements in the SOE's contribution to the national economy—whether financially, economically, or socially—and strengthens understanding of the extent to which SOE investment decisions are aligned with long-term public interests.</p>	<p>practices regarding the financial relationship between the government and SOEs. This includes the rules and practices governing transfers of funds between SOEs and the state, retained earnings, reinvestment, and third-party financing.</p> <ul style="list-style-type: none"> <li>• <b>Ownership Details:</b> Disclosures from the government and SOEs of their level of ownership in oil, gas, and mining companies operating within the country, including those held by SOE subsidiaries and joint ventures. Any changes in the level of ownership during the reporting period must be detailed, including the terms attached to their equity stake and their level of responsibility for covering expenses at various project phases (e.g., full-paid equity, free equity, or carried interest).</li> <li>• <b>Transaction Details:</b> For any changes in ownership during the EITI reporting period, the terms of the transaction must be disclosed, including details on valuation and revenues. Additionally, any loans or loan guarantees provided by the government and SOEs to oil, gas, and mining companies must be detailed, including loan tenor and terms (repayment schedule and interest rate). The multi-stakeholder group (MSG) is encouraged to compare loan terms with commercial lending terms.</li> </ul> <p>b) <b>Disclosure of Audited Financial Statements:</b> SOEs are required to publicly disclose their audited financial statements. Where audited financial statements are not available, the main financial items (balance sheet, profit/loss statement, cash flows) must be disclosed. Any legal and regulatory barriers inhibiting timely disclosure must be documented by the reporting entity.</p> <p>c) <b>Rules and Practices Related to SOE Operations:</b> Implementing countries are required to describe the rules and practices related to SOEs' operating and capital expenditures, procurement, subcontracting, and corporate governance (e.g., composition and appointment of the Board of Directors, Board's mandate and code of conduct). SOEs are expected to publish their anti-corruption policies and are encouraged to engage in rigorous due diligence processes.</p> <p>d) <b>Disclosure of Investments:</b> SOEs are encouraged to disclose investments in the extractive industries, including assets and liabilities. They are also encouraged to disclose how their investment decisions align with energy transition and climate risk considerations.</p> <p>e) <b>Disclosure of Beneficial Ownership:</b> Where feasible, SOEs are encouraged to disclose the identity and beneficial ownership of their agents or intermediaries, suppliers, or contractors for material transactions.</p>	<p>(former Directorate of Petroleum), and the Mines Department (former Directorate of Geological Survey and Mines).. This information on state participation should include:</p> <ul style="list-style-type: none"> <li>a) <b>Overview of the roles of UNOC and Kilembe Mines Limited:</b> An explanation of the roles of both companies in the mining, oil and gas sectors. Specifically, it should be noted that UNOC holds a 15% participating interest on behalf of the Government (as Nominee) in Petroleum Production Licenses awarded, resulting in oil and gas discoveries. Kilembe Mines Limited (KML) is a public enterprise incorporated as a company with 99.99% of its shares are owned by the Government of Uganda (GoU).</li> <li>b) <b>Financial Relationship:</b> The prevailing rules and practices regarding the financial relationship between UNOC, KML and other government agencies, including transfers of funds between UNOC and these agencies.</li> <li>c) <b>Ownership Details:</b> The level of ownership in oil and gas companies operating within Uganda, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period.</li> </ul>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
3.1 Exploration Activities	The objective of this requirement is to ensure public access to an overview of the extractive sector in Uganda and its potential, including recent, ongoing, and planned significant exploration activities.	<p>a) Disclosure of Overview: Implementing countries are required to disclose a comprehensive overview of the extractive industries, detailing any significant exploration activities occurring within the sector.</p> <p>b) Disclosure of Reserves Data: Implementing countries and companies are encouraged to disclose data on proven economic oil, gas, or mineral reserves, where such information is available.</p>	<p>UGEITI MSG agreed that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) includes the following in the UGEITI Report for FY 2021/22:</p> <p>a) Overview of Extractive Industries: A thorough overview of the extractive industries, including significant exploration activities, should be provided through unilateral disclosure from the relevant government agencies:</p> <ul style="list-style-type: none"> <li>• Petroleum Authority of Uganda (PAU)</li> <li>• Uganda National Oil Company (UNOC)</li> <li>• Development and Production Department (former Directorate of Petroleum); and</li> <li>• Mines Department (former Directorate of Geological Survey and Mines).</li> </ul> <p>b) Use of Publicly Available Information: We recommend that the UGEITI Report for FY 2021/22 includes references to information from the publicly available platforms of the relevant government agencies.</p>
3.2 Production Data	The objective of this requirement is to ensure public understanding of production levels of extractive commodities and the valuation of output. This understanding serves as a basis for assessing expected government revenues from the extractive industries and identifying potential revenue leakages linked to under-reported production.	<p>a) Disclosure of Production Data: Implementing countries are required to disclose timely production data, including production volumes and values by commodity. Data should be further disaggregated by project, where available. Estimates of production from artisanal and small-scale activities must also be disclosed when applicable.</p> <p>b) Disclosure of Sources and Methods: The sources and methods used for calculating production volumes and values must be disclosed. Implementing countries are required to provide details on existing mechanisms to monitor and verify the accuracy of production data, including documentation of any weaknesses related to the comprehensiveness and reliability of publicly available production data.</p> <p>c) Use of Commodity Classification Standards: Implementing countries are expected to present production data using national and international commodity classification standards.</p> <p>d) Disclosure by Companies: Companies are encouraged to disclose realized sales volumes and values by project.</p>	<p>UGEITI MSG agreed that the Uganda Extractive Industries Transparency Initiative (UGEITI) Multi-Stakeholder Group (MSG) include the following in the UGEITI Report for FY 2021/22:</p> <p>a) Production Data by Commodity: Include comprehensive production data disaggregated by commodity, volume, and value, categorized by region/area. This data should be obtained through the reporting process from government agencies and extractive companies included in the reporting scope.</p> <p>b) References to Publicly Available Data: The UGEITI Report for FY 2021/22 should also include references to the production data sourced from the publicly available platforms of relevant government agencies involved in the extractive sector.</p>
3.3 Export Data	The objective of this requirement is to ensure public understanding of extractive commodity export levels and the valuation of exports. This understanding is essential for assessing expected government revenues from the extractive industries and identifying potential revenue leakages linked to under-reported exports.	<p>a) Disclosure of Export Data: Implementing countries are required to disclose timely export data, including export volumes and values by commodity and exporting company. Export data should be disaggregated by transaction and estimates of exports from artisanal and small-scale activities must be disclosed where applicable.</p> <p>b) Disclosure of Sources and Methods: The sources and methods used for calculating export volumes and values must be disclosed. Implementing countries must provide information on existing mechanisms to monitor and verify the accuracy of export data and document findings, including any weaknesses related to the comprehensiveness and reliability of publicly available export data. This may include analyzing deviations between export values and market prices or import values reported by the</p>	<p>UGEITI MSG agreed to include the following in the UGEITI Report for FY 2021/22:</p> <p>a) Comprehensive Export Data: Include export data by commodity, disaggregated by volume, value, destination, region, company, or project for the fiscal year 2021/22. This data should be gathered through the reporting process from government agencies and extractive companies included in the reporting scope.</p> <p>b) References to Publicly Available Data: The UGEITI Report for FY 2021/22 should include references to export data sourced from the publicly available platforms of relevant government agencies involved in the extractive sector.</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
		<p>destination country.</p> <p>c) Use of Commodity Classification Standards: Implementing countries are expected to present export data using national and international commodity classification standards.</p> <p>d) Disclosure by Exporting Companies: Exporting companies and buyers of commodities, including commodity traders, are encouraged to disclose realized sales volumes and values by project.</p> <p>e) Regional and Buyer Data: Implementing countries are encouraged to present export data by region, destination, and buyer. Exporting companies and implementing countries should disclose whether the buyer is a related party.</p>	
3.4 Greenhouse Gas Emissions	The objective of this requirement is to encourage companies to disclose greenhouse gas (GHG) emissions in accordance with leading disclosure standards. This transparency is essential for understanding the environmental impact of extractive activities and aligning with global climate goals.	<p>a) Disclosure Encouragement: Companies are encouraged to disclose their GHG emissions in alignment with existing leading disclosure standards.</p> <p>b) Disaggregated Disclosures: Where feasible, the multi-stakeholder group is encouraged to request disaggregated disclosures of GHG emissions to provide more detailed insights into the sources and levels of emissions.</p>	<p>UGEITI MSG agreed to consider the following in relation to greenhouse gas emissions:</p> <p>a) Request for Information: Although the Department of Forestry will not be included in the scope, the MSG should request relevant information regarding GHG emissions from companies operating in the extractive sector. This should include:</p> <ul style="list-style-type: none"> <li>• Total GHG emissions reported by companies.</li> <li>• Emission sources categorised by scope (Scope 1 for direct emissions, Scope 2 and 3 for indirect emissions).</li> <li>• Measures taken by companies to mitigate emissions and improve environmental sustainability.</li> </ul> <p>b) Encourage Best Practices: The MSG should encourage companies to adopt leading disclosure standards for GHG emissions and share best practices within the industry to promote transparency and accountability.</p> <p>c) Public Accessibility: Ensure that GHG emissions data is publicly accessible and integrated into the UGEITI Report for FY 2021/22, enabling stakeholders to assess the environmental impact of the extractive activities.</p>
4.2 Sale of the State's Share of Production or Other Revenues Collected in Kind	Ensure transparency in the sale of oil, gas, and mineral resources or other revenues collected in kind, allowing the public to assess whether sales values correspond to market values and ensuring traceability of proceeds to the national Treasury.	<p>a) Disclosure Requirements: Implementing countries should disclose detailed information on volumes received and sold, revenues received, and revenues transferred to the state from the sale of commodities.</p> <p>b) Disaggregation: Data should be disaggregated by individual buying company and commensurate with other payment and revenue streams to ensure transparency.</p> <p>c) Sale Agreements: Encourage disclosure of sales agreements, including the process for selecting buying companies, criteria used, and any deviations from legal frameworks.</p> <p>d) Data Reliability: Address concerns related to data reliability by implementing mechanisms to resolve gaps, inconsistencies, and irregularities in disclosed information.</p>	<p>UGEITI MSG agreed to include information on the state's share of production or other revenues collected in kind during FY 2021/22 should be unilaterally disclosed by the relevant government agencies or to confirm that these are not applicable.</p>
4.3 Infrastructure Provisions and	Ensure public understanding of infrastructure provisions and barter-type arrangements, including	<p>a) The MSG is required to assess whether there are any agreements involving the provision of goods and services (including loans, grants, and infrastructure works) in exchange for oil, gas, or mining concessions or commodities. This includes</p>	<p>a) The MSG assessed whether there are any agreements involving the provision of goods and services (including loans, grants, and infrastructure works) in exchange for oil, gas, or mining concessions or commodities. This includes collateralised debt arrangements as per the IMF's definition.</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
Barter Arrangements	resource-backed loans, providing transparency and comparability with conventional agreements. This is to allow the public to assess whether the terms and values of these arrangements align with market standards and ensure traceability of benefits to the national Treasury.	collateralised debt arrangements as per the IMF's definition. b) Where these agreements are determined to be material, the MSG must ensure comprehensive public disclosure, with details and disaggregation comparable to other payments and revenue streams in the extractive sector.	b) Where these agreements are determined to be material, the MSG ensured comprehensive public disclosure, with details and disaggregation comparable to other payments and revenue streams in the extractive sector.
4.4 Transportation Revenues	Ensure the traceability of payments and transfers involving state-owned enterprises (SOEs), Uganda National Oil Company (UNOC) and Kilembe Mines Limited, and strengthen public understanding of whether revenues accruable to the state are effectively transferred to the state and the level of state financial support for SOEs.	<p>a) The multi-stakeholder group is required to ensure that the reporting process comprehensively addresses the role of state-owned enterprises (SOEs), specifically Uganda National Oil Company (UNOC) and Kilembe Mines Limited, by:</p> <ul style="list-style-type: none"> <li>• Facilitating comprehensive and reliable disclosures of material payments made to SOEs by extractive companies.</li> <li>• Ensuring transparent disclosures of SOE transfers to relevant government agencies and the national Treasury.</li> <li>• Facilitating transparent reporting on government financial support provided to SOEs, including subsidies, grants, and other forms of financial assistance.</li> </ul> <p>b) Implementing countries are encouraged to provide detailed descriptions of the mechanisms and criteria used for the allocation of state financial support to SOEs, ensuring clarity and accountability in the allocation process.</p> <p>c) SOEs are encouraged to disclose information on their financial transactions with extractive companies, including the nature and volume of payments received and transfers made to government agencies.</p>	<p>a) Disclosure of SOE Transactions: Encourage robust disclosures detailing transactions involving SOEs, particularly Uganda National Oil Company (UNOC) and Kilembe Mines Limited. This should include payments received from extractive companies, transfers to government entities, and financial support received from the state.</p> <p>b) Enhanced Transparency: Advocate for transparency in financial interactions between SOEs and extractive companies, ensuring that all significant financial flows are disclosed and understood by the public.</p> <p>c) Monitoring and Oversight: Establish mechanisms for monitoring and verifying the accuracy of disclosed information related to SOE transactions, addressing any identified gaps or inconsistencies to enhance transparency and accountability.</p>
4.6 Subnational payments	The objective of this requirement is to enable stakeholders to understand the benefits accruing to local governments through transparency in companies' direct payments to subnational entities. It aims to strengthen public oversight of how subnational governments manage their internally generated revenues from extractive industries.	<p>a) The multi-stakeholder group is required to determine the materiality of direct payments from companies to subnational government entities within the agreed benefit streams. Where these payments are deemed material:</p> <ul style="list-style-type: none"> <li>• Ensure comprehensive disclosure of company payments to subnational government entities.</li> <li>• Ensure disclosure of the receipt of these payments by subnational government entities.</li> </ul> <p>b) Implementing countries are encouraged to establish a robust procedure to ensure the quality and reliability of information regarding subnational payments, aligning with Requirement 4.9 on data quality assurance.</p>	UGEITI MSG agreed to include payments made to subnational government agencies through unilateral disclosure by extractive companies.

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
4.7 Level of disaggregation	The objective of this requirement is to ensure disaggregation in public disclosures of company payments and government revenues from oil, gas, and mining. This enables the public to assess the extent to which the government can monitor its revenue receipts as defined by its legal and fiscal framework. It ensures that the government receives what it is entitled to from each individual extractive project.	<p>Key Requirement:</p> <p>a) Implementing countries must ensure that EITI data is disclosed in a disaggregated manner, including:</p> <ul style="list-style-type: none"> <li>• Each individual project involved.</li> <li>• Each company operating within these projects.</li> <li>• Each relevant government entity receiving revenues.</li> <li>• Disaggregation of revenue streams to provide clarity on specific payment types.</li> </ul> <p>b) Where a payment covered by EITI disclosures is imposed at the entity level rather than the project level, companies are encouraged to disclose this payment at the entity level. MSG's definition of the term 'project'</p> <p>c) In Uganda, a project is defined as operational activities that are governed by a single agreement (contract, license, lease, concession, or similar legal agreement) and forms the basis for payment of liabilities with a government.</p> <p>d) Substantially interconnected agreements are a set of operationally and geographically integrated contracts, licenses, leases or concessions or related agreements with substantially similar terms that are signed with a government, giving rise to payment liabilities. Such agreements can be governed by a single contract, joint venture, production sharing agreement or any other overarching legal agreement.</p> <p>e) Where payments are attributed to a specific project, then the total amounts per type of payments shall be disaggregated by project. Where payments are levied at an entity level rather than at a project level, payments will be disclosed at an entity level rather than at a project level.</p> <p>f) Hence, the reporting entities will be requested to disclose the license number for each of the payments detailed in Section 4.3.2.b. as well as the production and exports data.</p>	<p>To meet this requirement effectively, the UGEITI MSG considered the following</p> <ul style="list-style-type: none"> <li>• Ensure comprehensive disaggregation of EITI data by project, company, and government entity, reflecting all relevant revenue streams.</li> <li>• Encourage companies to disclose payments at the entity level where necessary, to enhance transparency and accountability.</li> <li>• Establish clear guidelines for reporting to ensure consistency across projects and entities within the extractive sector.</li> </ul>
4.8 Data timeliness	Ensure that public disclosures of company payments and government revenues from oil, gas, and mining are sufficiently timely to inform public debate and policymaking.	<p>a) Implementing countries must publish regular and timely information annually in accordance with the EITI Standard and agreed work plan (Requirement 1.5 and Requirements 7.2(b-c)). The multi-stakeholder group must define the accounting period covered by the EITI disclosures.</p> <p>b) The data must not be older than the second to last complete accounting period. For instance, information related to the financial year 2023 must be published no later than 31 December 2025.</p>	<p>The second EITI Report for Uganda should cover the FY 2021/22, spanning from 1st July 2021 to 30th June 2022, ensuring that all data published meets the timeliness requirements set forth by the EITI Standard.</p>
4.9 Data Quality and Assurance	Ensure the reliability of disclosures of company payments and/or government revenues from oil, gas, and mining through	<p>a) The multi-stakeholder group must assess whether government revenues are subject to credible, independent audit, adhering to international auditing standards.</p> <p>b) Government and company disclosures under Requirement 4 must undergo credible, independent audit, applying international</p>	<p>To comply with Requirement 4.9 of the 2019 EITI Standard aimed at ensuring that data submitted by reporting entities is credible, UGEITI MSG adopted the following approach:</p> <p>a) Extractive Companies</p> <ul style="list-style-type: none"> <li>• For extractive companies required to appoint an Auditor:</li> </ul>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
	robust data quality and assurance measures. This enhances confidence in financial data among stakeholders and contributes to strengthening audit and assurance systems.	auditing standards. The multi-stakeholder group should explain the audit procedures undertaken and provide public access to supporting documentation.  c) The multi-stakeholder group is required to establish a procedure to ensure data quality and assurance, aligning with standard procedures endorsed by the EITI Board. The rationale for adopting the chosen standard procedure must be documented, and deviations from it should be minimal. Any deviation requires prior approval from the EITI Board, addressing reasons for deviation, routine disclosure of required data, audit standards compliance, and data retention adequacy.	<ul style="list-style-type: none"> <li>The declaration form must be signed by a senior official or a person authorized to commit the company; and</li> <li>It must be certified by an external auditor (who may be the Auditor).</li> </ul> <p>b) Government Agencies The declaration form must be signed by the senior official or an authorized person of the reporting public entity.</p> <p>c) Certification by the Court of Auditors The Auditor General will be responsible for certifying the figures and issuing a letter of affirmation certifying the conformity of reported revenues to those collected and recorded in the audited accounts of the State.</p> <p>d) Data on Beneficial Ownership The declaration of beneficial ownership must be signed by a senior official or a person authorized to commit the company. This person will attest that the reported data is accurate.</p>
4.10 Project Costs	Increase public understanding of exploration and production costs within the country's extractive sector. This includes transparency on government policies and practices for monitoring these costs and managing associated revenue risks.	<p>a) Implementing countries are required to disclose government policies and practices for monitoring oil, gas, and mining project costs and managing revenue loss risks. This must include the disclosure of relevant laws, regulations, and policies, as well as actions undertaken to monitor costs.</p> <p>b) Implementing countries are expected to disclose final cost and tax audit reports, or summaries of those reports, including costs deemed as non-recoverable and costs deemed non-deductible, and any additional revenues to be collected as a result.</p> <p>d) Companies and implementing countries are encouraged to disclose declared costs disaggregated by project and by costs related to operating and capital expenditures. Operating expenditures declared in the reporting year may include amortisation or depreciation of costs incurred in prior years. Companies and implementing countries are encouraged to disclose costs incurred since the commencement of the project</p>	<p>a) Government Policies and Practices Disclosure: Document Disclosure: Ensure the comprehensive documentation and disclosure of government policies, regulations, and practices for monitoring project costs in the oil, gas, and mining sectors. This includes any measures taken to manage revenue loss risks.</p> <p>b) Final Cost and Tax Audit Reports: Audit Report Publication: Disclose final cost and tax audit reports, or provide summaries of those reports, detailing costs deemed non-recoverable and non-deductible. Additionally, include information on any additional revenues that are to be collected as a result of these audits.</p> <p>c) Detailed Cost Disclosure: Project-level Cost Disclosure: Encourage companies to disclose project costs, disaggregated by each individual project. This includes detailed breakdowns of operating and capital expenditures. Ensure this data includes amortization or depreciation of costs incurred in prior years and any costs incurred since the commencement of the project.</p> <p>d) Actions Undertaken to Monitor Costs: Implementation Actions: Document and disclose specific actions undertaken by the government to monitor exploration and production costs. This includes audits, assessments, and any corrective actions taken to address cost management issues.</p> <p>e) Data Quality Assurance: Quality Assurance Procedures: Develop and agree upon procedures within the MSG to ensure the accuracy and reliability of disclosed data. This includes establishing measures to verify the integrity of cost and tax audit reports and addressing any discrepancies or inconsistencies.</p> <p>f) Compliance with International Standards: International Standards Adherence: Ensure that all disclosed data and audit reports comply with international auditing and financial reporting standards to maintain credibility and reliability.</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
<p>5.1 Distribution of revenues</p>	<p>Ensure the traceability of extractive revenues to Uganda's national budget and provide transparency and accountability for revenues not recorded in the national budget for fiscal year 2021/2022.</p>	<p>a) Implementing countries are required to disclose a description of the distribution of revenues from the extractive industries.                      b) Implementing countries must indicate which extractive industry revenues, whether cash or in-kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation and value of each revenue stream must be explained, with links provided to relevant financial reports as applicable (e.g., sovereign wealth and development funds, subnational governments, state-owned enterprises (SOEs), and other extra-budgetary entities).                      c) The multi-stakeholder group is encouraged to reference national revenue classification systems and international standards such as the IMF Government Finance Statistics (GFS) Manual.</p>	<p>a) Disclosure of Revenue Distribution:                      Comprehensive Description: Ensure the disclosure of a comprehensive description of how revenues from the extractive industries are distributed for fiscal year 2021/2022. This includes detailing the flow of funds from extraction to their final allocation within Uganda's national budget or other entities.                      b) Recording in the National Budget:                      Identification of Budget Records: Clearly identify which revenues, both cash and in-kind, from the extractive industries are recorded in Uganda's national budget. This ensures that stakeholders can trace these revenues and understand their impact on the national finances for fiscal year 2021/2022.                      c) Allocation of Non-Budget Revenues:                      Detailed Allocation Explanation: For revenues not recorded in the national budget, provide a detailed explanation of their allocation and value. This should include specifying which entities (e.g., sovereign wealth funds, subnational governments, SOEs, and other extra-budgetary entities) receive these funds and linking to relevant financial reports where applicable.                      d) Reference to Classification Systems and Standards:                      Adopt National and International Standards: Reference and adopt Uganda's national revenue classification systems and international standards such as the IMF Government Finance Statistics (GFS) Manual to ensure consistency, comparability, and clarity in the classification and reporting of extractive industry revenues.                      e) Data Quality Assurance:                      Establish Assurance Procedures: Develop and agree upon procedures within the UGEITI MSG to ensure the accuracy and reliability of data on the distribution of extractive revenues. This includes verifying the consistency of reported data with Uganda's national budget records and other financial reports for fiscal year 2021/2022.                      f) Public Access and Transparency:                      Enhance Public Access: Ensure that all relevant financial reports and documentation related to the distribution of extractive revenues are publicly accessible. This enhances transparency and allows stakeholders to independently verify the information provided for fiscal year 2021/2022.</p>
<p>5.2 Subnational transfers</p>	<p>Enable stakeholders at the local level to assess whether the transfer and management of subnational transfers of extractive revenues are in line with statutory entitlements for fiscal year 2021/2022.</p>	<p>a) Where transfers between national and subnational government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute, or other revenue-sharing mechanism, the multi-stakeholder group (MSG) is required to ensure that material transfers are disclosed. Implementing countries must disclose the revenue-sharing formula, if any, as well as any discrepancies between the expected transfer (calculated in accordance with the relevant revenue-sharing formula) and the actual amount</p>	<p>a) Disclosure of Subnational Transfers:                      • Comprehensive Disclosure: Ensure the disclosure of material transfers between national and subnational government entities related to extractive industry revenues for fiscal year 2021/2022. This includes detailing the revenue-sharing formula and identifying any discrepancies between expected and actual transfers.                      • Explanation of Discrepancies: Encourage the government to provide clear explanations for any discrepancies between the expected and actual transfers to enhance transparency and accountability.</p>



Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
		<p>transferred between the central government and each relevant subnational entity.</p> <p>b) The government is encouraged to provide explanations for any discrepancies. The MSG is encouraged to agree on a procedure to address data quality and assurance of information on subnational transfers, in accordance with Requirement 4.9.</p> <p>c) The MSG is encouraged to ensure that any material discretionary or ad-hoc transfers are disclosed and to agree on a procedure to address data quality and assurance of information on such transfers, in accordance with Requirement 4.9.</p> <p>d) The MSG is encouraged to report on actual disbursements and how extractive revenues earmarked for specific programs or investments at the subnational level are managed, as well as how those programs address women and other marginalized groups.</p>	<p>b) Data Quality and Assurance:</p> <ul style="list-style-type: none"> <li>• Establish Procedures: Develop and agree upon procedures within the UGEITI MSG to ensure the accuracy and reliability of information on subnational transfers. This includes adhering to Requirement 4.9 for data quality and assurance.</li> <li>• Addressing Discrepancies: Implement procedures to identify and address any discrepancies in the transfer data, ensuring that stakeholders can trust the reported information.</li> </ul> <p>c) Disclosure of Discretionary and Ad-Hoc Transfers:</p> <ul style="list-style-type: none"> <li>• Material Transfers: Ensure that any material discretionary or ad-hoc transfers are disclosed, providing transparency on how these funds are allocated and managed.</li> <li>• Assurance Procedures: Agree on procedures to address data quality and assurance for discretionary and ad-hoc transfers, ensuring consistent and reliable reporting.</li> </ul> <p>d) Reporting on Actual Disbursements:</p> <ul style="list-style-type: none"> <li>• Exclusivity: Include information on how these programs address the needs of women and other marginalized groups, ensuring that extractive revenues contribute to inclusive development.</li> </ul> <p>e) Unilateral Disclosure by Government Agencies: We recommend that relevant government agencies unilaterally disclose information on direct subnational transfers. This proactive approach enhances transparency and allows for independent verification of the data.</p>
<p>5.3 Additional information on revenue management and expenditures</p>	<p>Strengthen public oversight of the management of extractive revenues, the use of these revenues for specific public expenditures, and the assumptions underlying the budget process, including considerations related to revenue sustainability.</p>	<p>a) Implementing countries are encouraged to disclose further information on revenue management and expenditures, including:</p> <p>I. A description of any extractive revenues earmarked for specific programmes, including those related to gender, or for geographic regions. This should include a description of the methods for ensuring accountability and efficiency in their use.</p> <p>II. A description of the country's budget and audit processes and links to the publicly available information on budgeting, expenditures, and audit reports.</p> <p>III. Timely information that will strengthen public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and the proportion of future fiscal revenues expected to come from the extractive sector.</p> <p>b) Implementing countries are expected to disclose any forecasts related to future revenues from the extractive sector, including the underlying assumptions related to projected production levels, projected project costs, and projected commodity prices, where they exist. The government is encouraged to explain how energy transition and climate risk considerations have been considered in revenue forecasting.</p>	<p>a) Disclosure of Revenue Management and Expenditures:</p> <ul style="list-style-type: none"> <li>• Earmarked Revenues: Ensure that all extractive revenues earmarked for specific programs, including those targeting gender-related issues or specific geographic regions, are disclosed. Provide detailed descriptions of the methods used to ensure accountability and efficiency in the use of these funds.</li> <li>• Budget and Audit Processes: Disclose information on the country's budget and audit processes, and provide links to publicly available information on budgeting, expenditures, and audit reports. This will enhance transparency and allow stakeholders to access and review relevant financial information.</li> <li>• Revenue Sustainability: Provide timely information to strengthen public understanding and debate on issues related to revenue sustainability and resource dependence. Include the assumptions underpinning the forthcoming years in the budget cycle and the proportion of future fiscal revenues expected to come from the extractive sector.</li> </ul> <p>b) Forecasting Future Revenues:</p> <ul style="list-style-type: none"> <li>• Revenue Forecasts: Disclose any available forecasts related to future revenues from the extractive sector. Include the underlying assumptions related to projected production levels, projected project costs, and projected commodity prices.</li> <li>• Energy Transition and Climate Risk: Explain how energy transition and</li> </ul>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
6.1 Social expenditures and environmental payments	Enable public understanding of extractive companies' social and environmental contributions and provide a basis for assessing their compliance with legal and contractual obligations regarding social and environmental expenditures, with a specific focus on the fiscal year 2021/2022.	<p>c) When requested by the multi-stakeholder group, oil, gas, and mining companies are encouraged to disclose projected project production levels and estimated timelines related to cost recovery.</p> <p>a) Where material social expenditures by companies are mandated by law or by contract with the government that governs the extractive investment, implementing countries are required to disclose these transactions for the fiscal year 2021/2022. This includes the nature and deemed value of in-kind transactions and the name and function of third-party beneficiaries. Gender-disaggregated data on the beneficiaries must be disclosed where available. If reconciliation is not feasible, unilateral disclosures by companies or the government must be provided.</p> <p>b) Implementing countries are required to disclose any material environmental payments mandated by law, regulation, or contract that governs the extractive investment for the fiscal year 2021/2022. Contracts mandating environmental payments are also expected to be disclosed.</p> <p>c) The Uganda EITI Multi-Stakeholder Group (UGEITI MSG) is required to agree on a procedure to address data quality and assurance of information on social and environmental expenditures, in accordance with Requirement 4.9. This procedure should include an evaluation of whether legal or contractual obligations regarding social and environmental expenditures or payments are being followed in practice.</p> <p>d) If the UGEITI MSG agrees that discretionary social and environmental expenditures and/or discretionary environmental payments are material, the UGEITI MSG is encouraged to develop a reporting process to achieve transparency similar to that of other payments and revenues, and to provide gender-disaggregated data on beneficiaries of those expenditures and transfers where available. The UGEITI MSG is also encouraged</p>	<p>climate risk considerations have been integrated into revenue forecasting. This will help stakeholders understand the potential impacts on future revenues.</p> <p>c) Projected Production Levels and Cost Recovery: Company Disclosures: Encourage oil, gas, and mining companies to disclose projected project production levels and estimated timelines related to cost recovery when requested by the UGEITI MSG. This will provide valuable insights into the future performance of the sector.</p> <p>d) Strengthening Public Debate:</p> <ul style="list-style-type: none"> <li>• Public Engagement: Ensure that the disclosed information is presented in a manner that is accessible and understandable to the public. Use various platforms to disseminate the information widely and engage with stakeholders to foster informed public debate.</li> <li>• Stakeholder Feedback: Create mechanisms for stakeholders to provide feedback on the disclosed information and the assumptions underlying revenue forecasts. This will help refine the data and improve the accuracy of future disclosures.</li> </ul> <p>a) Disclosure of Mandatory Social Expenditures:</p> <ul style="list-style-type: none"> <li>• Comprehensive Reporting: Ensure that all mandated social expenditures by extractive companies for the fiscal year 2021/2022, whether in cash or in-kind, are fully disclosed. This includes the nature and value of in-kind contributions, the names and functions of third-party beneficiaries, and gender-disaggregated data where available.</li> <li>• Unilateral Disclosures: In cases where reconciliation is not feasible, ensure unilateral disclosures by companies or the government for the fiscal year 2021/2022 are provided to maintain transparency.</li> <li>• Contract Disclosure: Disclose any contracts and documents required by law that describe the level and allocation of mandatory social expenditures for the fiscal year 2021/2022. This will provide a clear understanding of companies' obligations and contributions.</li> </ul> <p>b) Environmental Payments:</p> <ul style="list-style-type: none"> <li>• Mandatory Payments: Disclose all material environmental payments mandated by law, regulation, or contract for the fiscal year 2021/2022. This ensures transparency regarding companies' contributions to environmental management and compliance with legal requirements.</li> <li>• Contract Transparency: Ensure the disclosure of contracts that mandate environmental payments for the fiscal year 2021/2022 to provide clarity on the terms and conditions of these obligations.</li> </ul> <p>c) Discretionary Expenditures:</p> <ul style="list-style-type: none"> <li>• Inclusion of Discretionary Expenditures: Include data on discretionary social and environmental expenditures within the reporting scope for the fiscal year 2021/2022 without applying any materiality threshold. This ensures comprehensive reporting of all significant contributions by extractive companies.</li> </ul>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
6.2 Quasi fiscal expenditures	<p>Ensure that state-owned enterprises (SOEs) disclose extractive-funded expenditures undertaken on behalf of the government that are not reflected in the national budget, promoting accountability in their management, particularly for the fiscal year 2021/2022.</p>	<p>Where state participation in the extractive industries gives rise to material revenue payments, implementing countries are required to include disclosures from state-owned enterprises (SOEs) on their quasi-fiscal expenditures for the fiscal year 2021/2022. The multi-stakeholder group must develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams, including SOE subsidiaries and joint ventures.</p>	<p>to agree on a procedure to address data quality and assurance of the information set out above, in accordance with Requirement 4.9.</p> <ul style="list-style-type: none"> <li>• Gender-Disaggregated Data: Where possible, provide gender-disaggregated data on the beneficiaries of discretionary social and environmental expenditures to highlight the impact on different demographic groups.</li> <li>a) Disclosure of Quasi-Fiscal Expenditures:             <ul style="list-style-type: none"> <li>• Comprehensive Reporting: Ensure that all quasi-fiscal expenditures by state-owned enterprises, particularly the Uganda National Oil Company (UNOC), for the fiscal year 2021/2022 are fully disclosed. This should include any public social expenditure such as payments for social services, public infrastructure, fuel subsidies, and national debt servicing that are undertaken outside the national budgetary process through unilateral disclosure by the SOE:                 <p>Table 26: Quasi-fiscal expenditure to be included in the UGEITI Report for the FY 2021/22</p> <p>Payment flows Extractive companies Government Agencies Quasi-fiscal expenditure</p> <p>7.1 Quasi-fiscal expenditure made by Uganda National Oil Company (Kilembe Mine) ü</p> </li> <li>• Unilateral Disclosures: In cases where reconciliation is not feasible, ensure unilateral disclosures by UNOC for the fiscal year 2021/2022 are provided to maintain transparency.</li> <li>• Inclusion of Subsidiaries and Joint Ventures: Ensure that the disclosures also cover quasi-fiscal expenditures by UNOC subsidiaries and joint ventures, providing a comprehensive view of all SOE-related expenditures.</li> </ul> </li> <li>b) Development of Reporting Processes:             <ul style="list-style-type: none"> <li>• Establish Procedures: Develop and agree on reporting procedures within the UGEITI MSG to ensure accurate and detailed disclosures of quasi-fiscal expenditures for the fiscal year 2021/2022. These procedures should be aligned with the transparency standards of other payments and revenue streams.</li> <li>• Regular Evaluation: Regularly evaluate and document the adherence to these procedures to ensure continuous compliance and improvement in the reporting of quasi-fiscal expenditures.</li> </ul> </li> <li>c) Public Engagement and Transparency:             <ul style="list-style-type: none"> <li>• Accessible Information: Ensure that all disclosed information on quasi-fiscal expenditures for the fiscal year 2021/2022 is accessible to the public and presented in a manner that is easy to understand. Use various platforms to disseminate the information widely.</li> <li>• Stakeholder Feedback: Create mechanisms for stakeholders to provide feedback on the disclosed information and on the procedures for reporting quasi-fiscal expenditures. This feedback can help improve future disclosures and enhance transparency.</li> </ul> </li> </ul>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
6.3 Contribution of the Extractive Sector to the Economy	Ensure public understanding of the extractive industries' contribution to the national economy and the level of natural resource dependency in Uganda.	<p>Implementing countries are required to disclose information about the contribution of the extractive industries to the economy for the fiscal year 2021/22 covered by EITI implementation. This must include, where available:</p> <ul style="list-style-type: none"> <li>• The size of the mining, oil, and gas sectors in absolute terms and as a percentage of GDP.</li> <li>• An estimate of informal sector activities in the mining sectors, including artisanal and small-scale mining.</li> <li>• Total government revenues generated by the mining, oil, and gas sectors in absolute terms and as a percentage of total government revenues.</li> <li>• Exports from the mining, oil, and gas sectors in absolute terms and as a percentage of total exports.</li> <li>• Employment in the extractive industries in absolute terms and as a percentage of total employment, disaggregated by gender, company, and occupational level when available.</li> <li>• Key regions/areas where production is concentrated for the mining, oil, and gas sectors.</li> </ul>	<p>d) Collaboration with Government Entities:</p> <ul style="list-style-type: none"> <li>• Government Support: Work closely with relevant government entities to ensure that all quasi-fiscal expenditures by UNOC and other SOEs are accurately reported and included in the UGEITI reporting process for the fiscal year 2021/2022.</li> <li>• Policy Alignment: Ensure that the reporting of quasi-fiscal expenditures is aligned with national policies and strategies for managing extractive revenues and expenditures.</li> </ul> <p>a) UGEITI MSG agreed to include the following macroeconomic information for the FY 2021/22 through unilateral disclosure by government agencies:</p> <ul style="list-style-type: none"> <li>• The size of the mining, oil, and gas sectors in absolute terms and as a percentage of GDP.</li> <li>• An estimate of informal sector activities of the mining sectors, including artisanal and small-scale mining.</li> <li>• Total government revenues generated by the mining, oil, and gas sectors in absolute terms and as a percentage of total government revenues.</li> <li>• Exports from the mining, oil, and gas sectors in absolute terms and as a percentage of total exports.</li> <li>• Employment in the extractive industries in absolute terms and as a percentage of total employment, by disaggregating the data by gender and by company and occupational level when available.</li> <li>• Key regions/areas where production is concentrated for mining, oil, and gas sectors.</li> </ul> <p>b) UGEITI MSG agreed to include in the UGEITI report for FY 2021/22 references to macroeconomic information on the publicly available platforms of the relevant government agencies that are involved in the extractive sector as well as from that of the Uganda Bureau of Statistics (UBOS).</p> <p>c) UGEITI MSG agreed to include data relevant to production, exports, and employment through disclosure by the extractive companies included in the reporting scope.</p>
6.4 Environmental and social impact of extractive activities	Provide stakeholders with a basis to assess the regulatory framework and monitoring efforts managing the environmental and social impact of extractive industries, and to evaluate companies' compliance with environmental and social obligations.	<p>a) Implementing countries are required to disclose an overview of relevant legal provisions and administrative rules governing environmental and social impact management and monitoring in the extractive sector. This must include information on rules regarding environmental permits and licenses, social, gender, and environmental impact assessments, as well as rehabilitation, decommissioning, and closure programs. It must also include information on the roles and responsibilities of relevant government agencies in implementing these regulations. The multi-stakeholder group is encouraged to include information on any planned or ongoing reforms.</p> <p>b) Implementing countries and reporting companies must ensure that public environmental, social, and gender impact</p>	<p>UGEITI MSG agreed to include the following information for the fiscal year 2021/2022 through unilateral disclosure by government agencies:</p> <p>a) An overview of legal provisions and administrative rules governing environmental and social impact management and monitoring in the extractive sector.</p> <p>b) Details on environmental permits, licenses, impact assessments, and rehabilitation programs.</p> <p>c) Information on the roles and responsibilities of relevant government agencies.</p> <p>d) Updates on any planned or ongoing reforms in the regulatory framework.</p> <p>e) We recommend the UGEITI MSG to ensure public accessibility of environmental, social, and gender impact assessments, monitoring reports, permits, and licenses as mandated by law or contract.</p>

Requirement	Objective of the Requirement	Key Requirements	Decision of the MSG for the 2021/22 UGEITI Report
		<p>assessments, monitoring reports, permits, and licenses mandated by law or contract are publicly accessible.</p> <p>c) Companies are encouraged to disclose additional information about their social, gender, and environmental management and impacts.</p> <p>d) Implementing countries should disclose information on monitoring and enforcement practices related to the environmental and social impact of extractive activities. This may include details on monitoring activities concerning water, land, emissions, and human rights, along with the outcomes of these efforts.</p> <p>e) Implementing countries are encouraged to disclose information on environmental sanctioning processes, including any sanctions applied.</p>	<p>f) We recommend the UGEITI MSG to encourage extractive companies to disclose comprehensive information on their social, gender, and environmental management practices and impacts.</p> <p>g) We recommend the UGEITI MSG to include disclosures on monitoring and enforcement practices related to environmental and social impacts, covering aspects such as water, land, emissions, and human rights, including outcomes.</p> <p>h) We recommend the UGEITI MSG to disclose information on environmental sanctioning processes, including details of any sanctions applied.</p>

## Annex 24: Tasks of the main Ministries, Departments, and Agencies (MDAs) involved in implementing Uganda's National Petroleum Policy (NPP)

Institution	Roles and Responsibilities
<b>The State</b>	<ul style="list-style-type: none"> <li>- Establish and implement the Petroleum Policy.</li> <li>- Develop legislation.</li> <li>- Organize petroleum administration.</li> <li>- Plan and implement licensing.</li> <li>- Monitor operations and compliance.</li> <li>- Manage petroleum data.</li> <li>- Ensure national participation.</li> <li>- Manage economic, environmental, and social impacts.</li> <li>- Use petroleum revenues for capacity-building and infrastructure.</li> <li>- Adjust institutional frameworks to respond to changes.</li> </ul>
<b>Cabinet</b>	<ul style="list-style-type: none"> <li>- Approve the National Petroleum Policy.</li> <li>- Authorize and submit petroleum legislation to Parliament.</li> <li>- Approve petroleum administration.</li> <li>- Consent to Production Sharing Agreements (PSAs).</li> </ul>
<b>Parliament</b>	<ul style="list-style-type: none"> <li>- Enact petroleum legislation.</li> <li>- Legislate petroleum revenue management.</li> <li>- Monitor petroleum industry performance through policy statements and annual budgets.</li> </ul>
<b>Petroleum Companies</b>	<ul style="list-style-type: none"> <li>- Exploit and utilize petroleum resources to contribute to national development.</li> <li>- Employ competent staff and manage risks.</li> <li>- Collaborate with the Government in petroleum activities.</li> </ul>
<b>Ministry of Energy and Mineral Development (MEMD)</b>	<ul style="list-style-type: none"> <li>- Promote Uganda's petroleum potential.</li> <li>- Investigate frontier areas.</li> <li>- Develop and implement policies, laws, and regulations.</li> <li>- Oversee licensing.</li> <li>- Evaluate petroleum resources.</li> <li>- Approve field development plans.</li> </ul>

Institution	Roles and Responsibilities
	<ul style="list-style-type: none"> <li>- Promote investment and transparency.</li> <li>- Monitor and evaluate policy implementation.</li> <li>- Supervise government institutions in the petroleum sector.</li> <li>- Negotiate and endorse petroleum agreements.</li> <li>- Establish petroleum data systems.</li> <li>- Promote capacity building, local participation, and safety.</li> <li>- Facilitate research and development.</li> <li>- Ensure land acquisition for infrastructure.</li> <li>- Determine state participation in petroleum activities.</li> </ul>
<p><b>Petroleum Authority of Uganda (PAU)</b></p>	<ul style="list-style-type: none"> <li>- Enforce compliance with petroleum laws, contracts, and agreements.</li> <li>- Approve petroleum activities.</li> <li>- Monitor licensed petroleum operations.</li> <li>- Ensure optimal development and recovery from fields.</li> <li>- Oversee petroleum facilities.</li> <li>- Measure and value produced petroleum.</li> <li>- Approve tariffs and fees.</li> <li>- Monitor health, safety, and environmental practices.</li> <li>- Manage petroleum data and competition.</li> <li>- Enforce national content requirements.</li> </ul>
<p><b>Uganda National Oil Company (UNOC)</b></p>	<ul style="list-style-type: none"> <li>- Manage Uganda’s commercial interests in the petroleum industry.</li> <li>- Oversee the state’s participation in petroleum activities.</li> <li>- Manage marketing of the state’s petroleum share.</li> <li>- Develop expertise in petroleum.</li> <li>- Investigate new ventures.</li> <li>- Participate in joint ventures on behalf of the state.</li> <li>- Maximize shareholder value.</li> <li>- Attend operating committee meetings of joint ventures.</li> </ul>

## Annex 25: Main payment streams on the mining sector

Taxes	Description	Law	Rate	Reference																								
Payment streams specific to the mining sector (Non-Tax revenues)																												
<b>Royalties</b>	<p>The royalty for high-value minerals is assessed on gross value of minerals based on the prevailing market price. Under the regulations, the market price for determining the gross value is deemed to be the price on the London Metal Exchange or any other Metal Exchange or market as known to the commissioner DGSM.</p> <p>The rates of royalties applicable vary from one mineral commodity to another. Once they have been assessed, royalties must be paid within thirty days. Any delays in payment are subject to 2% interest per annum above the commercial bank lending rate.</p>	Mining (Licensing) Regulations, 2019	<p>The current Ugandan royalty rates by mineral commodity are presented in the table below:</p> <table border="1"> <thead> <tr> <th>Mineral Commodity</th> <th>Rates</th> </tr> </thead> <tbody> <tr> <td>Precious Metals</td> <td>5% of gross value</td> </tr> <tr> <td>Precious Stones</td> <td>10% of gross value</td> </tr> <tr> <td>Base Metals and Ores</td> <td>5% of gross value</td> </tr> <tr> <td>Graphite</td> <td>5% of gross value</td> </tr> <tr> <td>Vermiculite</td> <td>10,000 UGX per tonne</td> </tr> <tr> <td>Coal and Peat</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Kaolin, limestone, chalk, gypsum</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Marble, granite, and other dimension stones</td> <td>5,000 UGX per tonne</td> </tr> <tr> <td>Pozzolanic materials</td> <td>1,000 UGX per tonne</td> </tr> <tr> <td>Phosphates</td> <td>10,000 UGX per tonne</td> </tr> <tr> <td>Salt</td> <td>5,000 UGX per tonne</td> </tr> </tbody> </table>	Mineral Commodity	Rates	Precious Metals	5% of gross value	Precious Stones	10% of gross value	Base Metals and Ores	5% of gross value	Graphite	5% of gross value	Vermiculite	10,000 UGX per tonne	Coal and Peat	5,000 UGX per tonne	Kaolin, limestone, chalk, gypsum	5,000 UGX per tonne	Marble, granite, and other dimension stones	5,000 UGX per tonne	Pozzolanic materials	1,000 UGX per tonne	Phosphates	10,000 UGX per tonne	Salt	5,000 UGX per tonne	Schedule 3 of the Mining (Licensing) Regulations, 2019 <sup>245</sup> .
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<sup>245</sup>[https://ugandatrades.go.ug/media/UPPC\\_MINING%20LICENSING%20REGULATIONS,%202019.pdf](https://ugandatrades.go.ug/media/UPPC_MINING%20LICENSING%20REGULATIONS,%202019.pdf)



Taxes	Description	Law	Rate	Reference																																																
Licenses Fees	Fees to be paid when applying for grants, renewals, or transfers of mining licenses.	Mining (Licensing) Regulations, 2019	The corporate rate fees are set out in the table below:	Schedule 3 of the Mining (Licensing) Regulations, 2019																																																
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<b>Annual mineral rents</b>	These are assessed by the Commissioner of DGSM by applicants for, and holders of mining leases, location licenses, retention licenses, and exploration licenses. Mineral rents are payable at the time of application for the grant of a mineral right except prospective licenses, and thereafter annually on the anniversary of the grant until the expiry of the mineral right. The amount of annual mineral rents payable varies with the type of license.	Mining (Licensing) Regulations, 2019	<p>The annual rents paid depend on the category of mining right held other than a prospecting license:</p> <table border="1"> <thead> <tr> <th>MINERAL</th> <th>RATES</th> </tr> </thead> <tbody> <tr> <td>Holder of an exploration license for every square kilometre</td> <td>UGX 50,000</td> </tr> <tr> <td>Annual rent for the first renewal of an exploration license for every square kilometre</td> <td>UGX 75,000</td> </tr> <tr> <td>Annual rent for the second renewal of an exploration license for every square kilometre</td> <td>UGX 100,000</td> </tr> <tr> <td>Holder of a retention license for every square kilometre</td> <td>UGX 100,000</td> </tr> <tr> <td>Holder of a location license</td> <td>UGX 1,000,000 per annum</td> </tr> <tr> <td>Holder of a location license (Class VII Brine and Salt)</td> <td>UGX 20,000 per annum</td> </tr> <tr> <td>Holder of a mining lease</td> <td>UGX 100,000 per annum per hectare or part hectare</td> </tr> </tbody> </table>	MINERAL	RATES	Holder of an exploration license for every square kilometre	UGX 50,000	Annual rent for the first renewal of an exploration license for every square kilometre	UGX 75,000	Annual rent for the second renewal of an exploration license for every square kilometre	UGX 100,000	Holder of a retention license for every square kilometre	UGX 100,000	Holder of a location license	UGX 1,000,000 per annum	Holder of a location license (Class VII Brine and Salt)	UGX 20,000 per annum	Holder of a mining lease	UGX 100,000 per annum per hectare or part hectare	Schedule 3 of the Mining (Licensing) Regulations, 2019
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Main taxes applicable to the mining sector (Tax revenues)

Taxes	Description	Law	Rate	Reference																	
Income Tax	<p>Uganda's mineral income tax regime is based on taxable profits of the mining company by adjusting accounting profits or losses with allowable or disallowable expenses.</p> <p>A company only has income tax to pay when it has a taxable profit.</p>	<p>Income Tax Act, Cap. 340.</p> <p>The Income Tax (Amendment) Act, 2018</p>	Income Tax Terms for mining companies are presented below:	<p>Income Tax Act, Cap. 340.</p> <p>The Income Tax (Amendment) Act, 2018</p>																	
			<table border="1"> <thead> <tr> <th>FISCAL TERM</th> <th>DETAILS</th> </tr> </thead> <tbody> <tr> <td>Corporate Income Tax</td> <td>Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.</td> </tr> <tr> <td>Depreciation of exploration capital</td> <td>Mineral Exploration Expenditure at the rate of 100%: Deduction granted on any expenditure of capital nature incurred in searching, discovering and winning access to deposits in Uganda</td> </tr> <tr> <td>Depreciation of development expenditure</td> <td> <ul style="list-style-type: none"> <li>- For buildings: initial allowance of 20%, then straight line of 5% per annum.</li> <li>- For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.</li> </ul> </td> </tr> <tr> <td>Tax Losses</td> <td>The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer's taxable profits in the following year of income. As from 1 July 2018, taxpayers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.</td> </tr> <tr> <td>Dividend withholding tax</td> <td>15% for non-residents.</td> </tr> <tr> <td>Interest withholding tax</td> <td>15% for non-residents.</td> </tr> <tr> <td>Import duty rates</td> <td> <ul style="list-style-type: none"> <li>- For raw materials and capital goods 0%;</li> <li>- For intermediate goods 10%;</li> <li>- For finished products 25%; and</li> <li>- For sensitive items 35% to 100%</li> </ul> </td> </tr> </tbody> </table>		FISCAL TERM	DETAILS	Corporate Income Tax	Corporate Income Tax (CIT) rate of 30% is applicable on sector taxable profits.	Depreciation of exploration capital	Mineral Exploration Expenditure at the rate of 100%: Deduction granted on any expenditure of capital nature incurred in searching, discovering and winning access to deposits in Uganda	Depreciation of development expenditure	<ul style="list-style-type: none"> <li>- For buildings: initial allowance of 20%, then straight line of 5% per annum.</li> <li>- For plant and machinery: initial allowance of 50% then declining balance of 30% per annum.</li> </ul>	Tax Losses	The Income Tax Act allows taxpayers to carry forward losses and deduct these in determining the taxpayer's taxable profits in the following year of income. As from 1 July 2018, taxpayers with carry forward losses for 7 consecutive years will pay income tax at a rate of 0.5% of the gross turnover for every year of income in which the loss continues after the seventh year.	Dividend withholding tax	15% for non-residents.	Interest withholding tax	15% for non-residents.	Import duty rates	<ul style="list-style-type: none"> <li>- For raw materials and capital goods 0%;</li> <li>- For intermediate goods 10%;</li> <li>- For finished products 25%; and</li> <li>- For sensitive items 35% to 100%</li> </ul>	
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Taxes	Description	Law	Rate	Reference
			<p>Ring Fencing</p> <p>Ringfencing requirements were introduced in 2015. It is an arrangement where the different mining areas are held by an investor are considered separate with costs and revenue disaggregated when determining the taxable profits for each mining area.</p>	
			<p>Mineral Exploration and Extraction Expenditure</p> <p>The Income Tax Act allows mining companies to deduct any expenditure of revenue or capital nature for their mining operations in accordance with the provisions of the Act.</p>	
			<p>Infrastructure Development Levy</p> <p>1.5% of the customs value of goods and is payable at the time goods are imported.</p>	
			<p>Local Government Levies</p> <p>Depending on the area of operation, Local Government authorities may levy, charge and collect fees, taxes and rents.</p>	
Value Added Tax (VAT)	<p>Mining companies in Uganda may register for VAT at exploration and development stages even before they embark on production.</p> <p>Uganda operates a deemed VAT paid regime which means that while inputs for mining operations are charged VAT at the standard rate of 18%, the mining companies need not spend cash as the VAT charged is deemed to be paid by law.</p>	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>	<ul style="list-style-type: none"> <li>- Common VAT rate: 18%.</li> <li>- VAT for Exports are zero-rated.</li> </ul>	<p>Value Added Tax (VAT) Act, Cap. 349.</p> <p>VAT Act (2021 Amendment)</p>

## Annex 26: Type of licenses in the mining sector according to the Mining Act, 2003

Types of licenses/permits	Description	Duration	Reference
<b>Minerals rights</b>			
<b>Prospecting License (PL)</b>	<p>The right to prospect for minerals in Uganda is given to the holder of a PL and authorises participation in mineral prospecting. The right is not transferable.</p> <p>The license is not exclusive and not specific to an area and gives authority to the holder to look for mineral occurrence of interest in Uganda.</p>	<ul style="list-style-type: none"> <li>- The PL shall remain in force for one (1) year from the date of issue.</li> <li>- The PL is not renewable.</li> </ul>	The Mining Act 2003, Sections 19 to 25.
<b>Exploration License (EL)</b>	<p>Unlike a PL which is not area specific, the EL defines the area for exploration and therefore it is a requirement that the application for an EL must be accompanied by a map of the area to be explored among other requirements.</p> <p>The license is exclusive and the maximum exploration area is 500 km<sup>2</sup>.</p>	<ul style="list-style-type: none"> <li>- The EL shall remain in force for three (3) years from the date of issue.</li> <li>- The EL is renewable for two (2) terms of two (2) years each and half the area is relinquished on each renewal.</li> </ul>	The Mining Act 2003, Sections 26 to 34.
<b>Retention License (RL)</b>	<p>A RL is granted to an applicant who is an EL holder and has identified a mineral deposit within the exploration area of potential commercial significance but is unable to develop the resource immediately due to economic reasons, adverse market conditions and other factors beyond their own control.</p> <p>The license is only granted in respect of the exploration area granted in the exploration license.</p>	<ul style="list-style-type: none"> <li>- The RL shall remain in force for three (3) years from the date of issue.</li> <li>- The RL is only renewable for a single period of two (2) years.</li> </ul>	The Mining Act 2003, Sections 35 to 40.
<b>Mining Lease (ML)</b>	<p>The ML is the right granted to authorise mining operations over an area.</p> <p>The ML cannot be granted to any person on land which is in an exploration area or retention license area or a location area, unless that person is the holder of an EL, a RL or a LL.</p>	<ul style="list-style-type: none"> <li>- The period for which a ML is granted shall not exceed twenty-one (21) years from the date of issue or the estimated life of the mineral deposit.</li> <li>- The ML is renewable for intervals of fifteen (15) years until end of the mine's life.</li> </ul>	The Mining Act 2003, Sections 41 to 53.
<b>Location License (LL)</b>	<p>The LL is granted to any citizen of Uganda wishing to carry out small scale prospecting and mining operations. In case of a body corporate, it is only granted where at least 51% of the beneficial ownership of the company are citizens of Uganda.</p> <p>The total planned expenditure to bring the mine into operation must not exceed 500 currency points (a currency point is worth UGX 20,000).</p>	<ul style="list-style-type: none"> <li>- The LL shall remain in force for two (2) years from the date of issue.</li> <li>- The LL is renewable for terms of two (2) years each.</li> </ul>	The Mining Act 2003, Sections 54 to 60.
<b>Mineral trading and other licenses/ permits</b>			
<b>Miner Dealer License (MDL)</b>	A minerals dealer license enables the holder to purchase and sell minerals in Uganda.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 69 to 72.

Types of licenses/permits	Description	Duration	Reference
<b>Export permit</b>	Minerals obtained under a mineral right or under an MDL may only be exported under an export permit granted by the Commissioner.	Valid MDL or a mineral right is required for an Export permit.	The Mining Act 2003, Section 116.
<b>Import permit</b>	A person shall not, without an import permit issued by the Commissioner, import any mineral into Uganda.	Valid MDL for the right group of minerals is required for an Import permit.	The Mining Act 2003, Section 117.
<b>Movement permit</b>	A person shall not, without a movement permit issued by the Commissioner, move or cause to be moved minerals outside or inside any zone where extraction or prospecting operations are carried out.	Valid MDL or a mineral right is required for a Movement permit.	Regulation 41 of the Mining Regulations, 2019.
<b>Goldsmith's License (GSL)</b>	A goldsmith's license enables the holder to manufacture any article from any precious mineral or from any substance containing any precious mineral.	The license expires on 31 December in the year in which the license is granted and is renewable annually.	The Mining Act 2003, Sections 73 to 75.

## Annex 27: Reconciliation sheets

Company name: TOTALENERGIES EP UGANDA				Reporting period: FY 2021-22				
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		<b>124,458,431,019</b>	<b>-</b>	<b>124,458,431,019</b>	<b>124,192,272,714.00</b>	<b>-</b>	<b>124,192,272,714</b>	<b>266,158,305</b>
Uganda Revenue Authority (URA)		124,458,431,019	-	124,458,431,019	124,192,272,714	-	124,192,272,714	266,158,305
2.1	PAYE	38,957,172,076	-	38,957,172,076	38,957,172,076	-	38,957,172,076	-
2.2	Withholding - Foreign Trans	28,912,037,962	(28,387,211,827)	524,826,135	524,826,135	-	524,826,135	-
2.3	Withholding Tax	22,870,868,844	28,387,211,827	51,258,080,671	51,258,080,710	-	51,258,080,710	(39)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	35,752,082	-	35,752,082	28,261,596	-	28,261,596	7,490,486
2.6	Value Added Tax	32,450,068,111	-	32,450,068,111	32,450,068,111	-	32,450,068,111	-
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	7,370,665	7,370,665	-	8,082,831	8,082,831	(712,166)
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	1,212,776,128	-	1,212,776,128	815,741,735	-	815,741,735	397,034,393
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	-	-	-
2.14	Other payment flows	19,755,816	(7,370,665)	12,385,151	158,122,351	(8,082,831)	150,039,520	(137,654,369)
<b>Total payments</b>		<b>124,458,431,019</b>	<b>-</b>	<b>124,458,431,019</b>	<b>124,192,272,714</b>	<b>-</b>	<b>124,192,272,714</b>	<b>266,158,305</b>
<b>B- Unilateral company disclosures</b>		<b>-</b>	<b>12,312,500</b>	<b>12,312,500</b>				
Social expenditure		-	-	-				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	-	-	-				
Environmental expenditure		-	-	-				
4.1	Mandatory environmental	-	-	-				
4.2	Discretionary environmental expenditure	-	-	-				
Infrastructure provisions and Barter arran		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-				
<b>Subnational payments</b>		<b>-</b>	<b>12,312,500</b>	<b>12,312,500</b>				
5.1	Any payment made to regional authority	-	12,312,500	12,312,500				

Company name: CNOOC UGANDA LTD

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		<b>34,958,719,805</b>	-	<b>34,958,719,805</b>	<b>34,960,467,693</b>	-	<b>34,960,467,693</b>	<b>(1,747,888)</b>
<b>Uganda Revenue Authority (URA)</b>		<b>34,957,619,805</b>	-	<b>34,957,619,805</b>	<b>34,806,370,593</b>	-	<b>34,806,370,593</b>	<b>151,249,212</b>
2.1	PAYE	12,404,082,331.00	-	12,404,082,331	13,448,075,316.00	-	13,448,075,316	(1,043,992,985)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	19,925,397,516.00	-	19,925,397,516	8,736,132,767.00	-	8,736,132,767	11,189,264,749
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	260,467.00	-	260,467	(260,467)
2.6	Value Added Tax	-	-	-	11,247,066,305.00	-	11,247,066,305	(11,247,066,305)
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	1,140,173,147	1,140,173,147	-	1,168,167,838	1,168,167,838	(27,994,691)
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	1,100,000.00	-	1,100,000	154,097,100.00	-	154,097,100	(152,997,100)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	125,000	125,000	(125,000)
2.14	Other payment flows	2,627,039,958.00	(1,140,173,147)	1,486,866,811	1,220,738,638.00	(1,168,292,838)	52,445,800	1,434,421,011
<b>Total payments</b>		<b>34,957,619,805</b>	-	<b>34,957,619,805</b>	<b>34,806,370,593</b>	-	<b>34,806,370,593</b>	<b>151,249,212</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-



Company name: **ORANTO PETROLEUM LIMITED**Reporting period: **FY 2021-22**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		<b>505,920,026</b>	-	<b>505,920,026</b>	<b>1,943,174,238</b>	-	<b>1,943,174,238</b>	<b>(1,437,254,212)</b>
<b>Uganda Revenue Authority (URA)</b>		<b>505,920,026</b>	-	<b>505,920,026</b>	<b>1,768,254,462</b>	-	<b>1,768,254,462</b>	<b>(1,262,334,436)</b>
2.1	PAYE	88,904,923.00	-	88,904,923	96,052,208	-	96,052,208	(7,147,285)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	85,126,478.00	-	85,126,478	85,126,478	-	85,126,478	-
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	-	-	-	-
2.6	Value Added Tax	-	-	-	-	-	-	-
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	174,919,776	-	174,919,776	(174,919,776)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	-	-	-
2.14	Other payment flows	331,888,625.00	-	331,888,625	1,412,156,000	-	1,412,156,000	(1,080,267,375)
<b>Total payments</b>		<b>505,920,026.00</b>	-	<b>505,920,026.00</b>	<b>1,768,254,462.00</b>	-	<b>1,768,254,462.00</b>	<b>(1,262,334,436)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: **ARMOUR ENERGY LIMITED**Reporting period: **FY 2021-22**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	<b>131,449,261</b>	-	<b>131,449,261</b>	<b>(131,449,261)</b>
<b>Uganda Revenue Authority (URA)</b>		-	-	-	<b>131,449,261</b>	-	<b>131,449,261</b>	<b>(131,449,261)</b>
2.1	PAYE	-	-	-	49,066,227	-	49,066,227	(49,066,227)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	82,383,034	-	82,383,034	(82,383,034)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	-	-	-	-
2.6	Value Added Tax	-	-	-	-	-	-	-
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	-	-	-
2.14	Other payment flows	-	-	-	-	-	-	-
<b>Total payments</b>		-	-	-	<b>131,449,261.00</b>	-	<b>131,449,261.00</b>	<b>(131,449,261.00)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: TORORO CEMENT LTD

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		254,358,766,530	(254,279,426,034)	79,340,496	265,949,569,136	(265,858,772,959)	90,796,177	(11,455,681)
Uganda Revenue Authority (URA)		254,348,849,003	(254,269,511,601)	79,337,402	265,216,291,024	(265,125,723,574)	90,567,450	(11,230,048)
2.1	PAYE	6,868,990,766.00	(6,866,848,166)	2,142,600	6,868,990,759.00	(6,866,848,159)	2,142,600	0
2.2	Withholding - Foreign Trans	97,822,442.00	(97,791,929)	30,513	-	-	-	30,513
2.3	Withholding Tax	568,474,823.00	(568,297,502)	177,321	1,935,739,302.00	(1,935,135,499)	603,803	(426,482)
2.4	Withholding - Management Fees	1,837,916,859.00	(1,837,343,569)	573,290	-	-	-	573,290
2.5	Customs Payments	107,029,288,963.00	(106,995,904,005)	33,384,958	107,152,989,372.00	(107,119,565,829)	33,423,543	(38,585)
2.6	Value Added Tax	88,636,502,035.00	(88,608,854,221)	27,647,814	91,314,229,127.00	(91,285,746,066)	28,483,061	(835,246)
2.7	Income Tax	47,025,230,628.00	(47,010,562,350)	14,668,278	47,025,036,378.00	(47,010,368,161)	14,668,217	61
2.8	Local Excise Duty	-	-	-	-	7,840,237	7,840,237	(7,840,237)
2.9	Environmental Impact Assessment	-	-	-	-	2,339	2,339	(2,339)
2.10	Royalties	1,543,404,960.00	(1,542,923,536)	481,424	1,543,404,960.00	(1,542,923,536)	481,424	-
2.11	Licenses Fees	9,917,527.00	(9,914,433)	3,094	733,278,112.00	(733,049,385)	228,727	(225,633)
2.12	Annual mineral rents	731,300,000.00	(731,071,890)	228,110	-	-	-	228,110
2.13	Duty Stamp	-	-	-	-	387	387	(387)
2.14	Other payment flows	-	-	-	8,642,623,014.00	(8,639,929,902)	2,693,112	(2,693,112)
<b>Total payments</b>		<b>254,348,849,003.00</b>	<b>(254,269,511,601.00)</b>	<b>79,337,402.00</b>	<b>265,216,291,024.00</b>	<b>(265,125,723,573.74)</b>	<b>90,567,450.26</b>	<b>(11,230,048)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: HIMA CEMENT LTD

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	<b>99,883,064,440</b>	<b>9,737,628,700</b>	<b>109,620,693,140</b>	<b>(109,620,693,140)</b>
<b>Uganda Revenue Authority (URA)</b>		-	-	-	<b>99,813,564,440</b>	<b>9,737,628,700</b>	<b>109,551,193,140</b>	<b>(109,551,193,140)</b>
2.1	PAYE	-	-	-	8,099,793,588	-	8,099,793,588	(8,099,793,588)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	6,008,973,103	-	6,008,973,103	(6,008,973,103)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	32,170,115,644	-	32,170,115,644	(32,170,115,644)
2.6	Value Added Tax	-	-	-	45,180,012,137	-	45,180,012,137	(45,180,012,137)
2.7	Income Tax	-	-	-	1,500,034,200	-	1,500,034,200	(1,500,034,200)
2.8	Local Excise Duty	-	-	-	-	9,737,628,700	9,737,628,700	(9,737,628,700)
2.9	Environmental Impact Assessment	-	-	-	-	12,133,575	12,133,575	(12,133,575)
2.10	Royalties	-	-	-	3,522,375,630	-	3,522,375,630	(3,522,375,630)
2.11	Licenses Fees	-	-	-	69,500,000	-	69,500,000	(69,500,000)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	1,950,300	1,950,300	(1,950,300)
2.14	Other payment flows	-	-	-	3,262,760,138	(14,083,875)	3,248,676,263	(3,248,676,263)
<b>Total payments</b>		-	-	-	<b>99,813,564,440</b>	<b>9,737,628,700</b>	<b>109,551,193,140</b>	<b>(109,551,193,140)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: NATIONAL CEMENT COMPANY UGANDA LIMITED

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	60,050,635,464	6,230,406,400	66,281,041,864	(66,281,041,864)
<b>Uganda Revenue Authority (URA)</b>		-	-	-	60,042,770,464	6,230,406,400	66,273,176,864	(66,273,176,864)
2.1	PAYE	-	-	-	1,270,547,677	-	1,270,547,677	(1,270,547,677)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	3,377,229,791	-	3,377,229,791	(3,377,229,791)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	42,166,062,320	-	42,166,062,320	(42,166,062,320)
2.6	Value Added Tax	-	-	-	10,402,781,101	-	10,402,781,101	(10,402,781,101)
2.7	Income Tax	-	-	-	64,020,245	-	64,020,245	(64,020,245)
2.8	Local Excise Duty	-	-	-	-	6,230,406,400	6,230,406,400	(6,230,406,400)
2.9	Environmental Impact Assessment	-	-	-	-	67,191,500	67,191,500	(67,191,500)
2.10	Royalties	-	-	-	59,370,000	-	59,370,000	(59,370,000)
2.11	Licenses Fees	-	-	-	7,865,000	-	7,865,000	(7,865,000)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	690,183,830	690,183,830	(690,183,830)
2.14	Other payment flows	-	-	-	2,694,894,330	(757,375,330)	1,937,519,000	(1,937,519,000)
<b>Total payments</b>		-	-	-	60,042,770,464	6,230,406,400	66,273,176,864	(66,273,176,864)
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: KAMPALA CEMENT CO. LIMITED

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		<b>19,667,286,572</b>	-	<b>19,667,286,572</b>	<b>19,689,262,231</b>	<b>2,225,333,654</b>	<b>21,914,595,885</b>	<b>(2,247,309,313)</b>
<b>Uganda Revenue Authority (URA)</b>		<b>19,660,886,572</b>	-	<b>19,660,886,572</b>	<b>19,682,862,231</b>	<b>2,225,333,654</b>	<b>21,908,195,885</b>	<b>(2,247,309,313)</b>
2.1	PAYE	1,725,966,937	-	1,725,966,937	1,725,966,196	-	1,725,966,196	741
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	342,841,766	-	342,841,766	342,841,766	-	342,841,766	-
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	9,225,905,396	-	9,225,905,396	9,225,905,396	-	9,225,905,396	-
2.6	Value Added Tax	7,575,296,373	-	7,575,296,373	7,575,296,373	-	7,575,296,373	-
2.7	Income Tax	-	-	-	21,976,400	-	21,976,400	(21,976,400)
2.8	Local Excise Duty	-	-	-	-	2,225,333,654	2,225,333,654	(2,225,333,654)
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	122,010,400	-	122,010,400	122,010,400	-	122,010,400	-
2.11	Licenses Fees	6,400,000	-	6,400,000	6,400,000	-	6,400,000	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	180,000	180,000	(180,000)
2.14	Other payment flows	662,465,700	-	662,465,700	662,465,700	(180,000)	662,285,700	180,000
<b>Total payments</b>		<b>19,660,886,572.00</b>	-	<b>19,660,886,572.00</b>	<b>19,682,862,231.00</b>	<b>2,225,333,654.00</b>	<b>21,908,195,885.00</b>	<b>(2,247,309,313.00)</b>
							21,938,578,885	
<b>B- Unilateral company disclosures</b>		<b>30,383,000</b>	-	<b>30,383,000</b>				
<b>Social expenditure</b>		<b>5,220,000</b>	-	<b>5,220,000</b>				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	5,220,000	-	5,220,000				
<b>Environmental expenditure</b>		<b>9,400,000</b>	-	<b>9,400,000</b>				
4.1	Mandatory environmental expenditure	-	-	-				
4.2	Discretionary environmental expenditure	9,400,000	-	9,400,000				
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-				
<b>Subnational payments</b>		<b>15,763,000</b>	-	<b>15,763,000</b>				
5.1	Any payment made to regional authority	15,763,000	-	15,763,000				

Company name: GOODWILL (UGANDA) CERAMIC CO.LIMITED

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	<b>16,118,822,140</b>	-	<b>16,118,822,140</b>	<b>(16,118,822,140)</b>
<b>Uganda Revenue Authority (URA)</b>		-	-	-	<b>16,118,822,140</b>	-	<b>16,118,822,140</b>	<b>(16,118,822,140)</b>
2.1	PAYE	-	-	-	480,720,186	-	480,720,186	(480,720,186)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	6,748,750	-	6,748,750	(6,748,750)
2.4	Withholding - Management Fees	-	-	-	853,596	-	853,596	(853,596)
2.5	Customs Payments	-	-	-	706,775,323	-	706,775,323	(706,775,323)
2.6	Value Added Tax	-	-	-	14,789,734,451	-	14,789,734,451	(14,789,734,451)
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	105,000	105,000	(105,000)
2.14	Other payment flows	-	-	-	133,989,834	(105,000)	133,884,834	(133,884,834)
<b>Total payments</b>		-	-	-	<b>16,118,822,140.00</b>	-	<b>16,118,822,140.00</b>	<b>(16,118,822,140)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: MOTA ENGIIL ENGENHARIA E CONSTRUCAO AFRICA , SA

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		<b>7,068,527,216</b>	<b>(7,068,527,216)</b>	-	<b>9,640,597,237</b>	<b>(9,640,597,237)</b>	-	
<b>Uganda Revenue Authority (URA)</b>		<b>7,068,527,215.94</b>	<b>(7,068,527,215.94)</b>	-	<b>9,626,959,782.00</b>	<b>(9,626,959,782.00)</b>	-	
2.1	PAYE	4,974,559,746.32	(4,974,559,746.32)	-	5,948,450,346.00	(5,948,450,346.00)	-	
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	
2.3	Withholding Tax	1,583,914,768.93	(1,583,914,768.93)	-	1,884,366,136.00	(1,884,366,136.00)	-	
2.4	Withholding - Management Fees	-	-	-	-	-	-	
2.5	Customs Payments	155,505,362.00	(155,505,362.00)	-	692,687,971.00	(692,687,971.00)	-	
2.6	Value Added Tax	317,302,338.69	(317,302,338.69)	-	444,303,362.00	(444,303,362.00)	-	
2.7	Income Tax	33,200,000.00	(33,200,000.00)	-	581,667,697.00	(581,667,697.00)	-	
2.8	Local Excise Duty	-	-	-	-	-	-	
2.9	Environmental Impact Assessment	4,045,000.00	(4,045,000.00)	-	-	-	-	
2.10	Royalties	-	-	-	-	-	-	
2.11	Licenses Fees	-	-	-	13,637,455.00	(13,637,455.00)	-	
2.12	Annual mineral rents	-	-	-	-	-	-	
2.13	Duty Stamp	-	-	-	-	-	-	
2.14	Other payment flows	-	-	-	61,846,815.00	(61,846,815.00)	-	
<b>Total payments</b>		<b>7,068,527,215.94</b>	<b>(7,068,527,215.94)</b>	-	<b>9,626,959,782.00</b>	<b>(9,626,959,782.00)</b>	-	
<b>B- Unilateral company disclosures</b>		<b>10,987,995</b>	<b>(10,987,995)</b>	-				
<b>Social expenditure</b>		-	-	-				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	-	-	-				
<b>Environmental expenditure</b>		<b>10,987,995</b>	<b>(10,987,995)</b>	-				
4.1	Mandatory environmental expenditure	10,987,995	(10,987,995)	-				
4.2	Discretionary environmental expenditure	-	-	-				
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-				
<b>Subnational payments</b>		-	-	-				
5.1	Any payment made to regional authority	-	-	-				



Company name: VIRAT ALLOYS LIMITED

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	<b>8,290,548,383</b>	-	<b>8,290,548,383</b>	<b>(8,290,548,383)</b>
<b>Uganda Revenue Authority (URA)</b>		-	-	-	<b>8,290,548,383</b>	-	<b>8,290,548,383</b>	<b>(8,290,548,383)</b>
2.1	PAYE	-	-	-	128,478,475.00	-	128,478,475.00	(128,478,475.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	-	-	-	-
2.4	Withholding - Management Fees	-	-	-	32,182,811.00	-	32,182,811.00	(32,182,811.00)
2.5	Customs Payments	-	-	-	5,330,994,216.00	-	5,330,994,216.00	(5,330,994,216.00)
2.6	Value Added Tax	-	-	-	434,862,960.00	-	434,862,960.00	(434,862,960.00)
2.7	Income Tax	-	-	-	2,090,429,000.00	-	2,090,429,000.00	(2,090,429,000.00)
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	2,300,000.00	2,300,000.00	(2,300,000.00)
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	255,645,500.00	255,645,500.00	(255,645,500.00)
2.14	Other payment flows	-	-	-	273,600,921.00	(257,945,500.00)	15,655,421.00	(15,655,421.00)
<b>Total payments</b>		-	-	-	<b>8,290,548,383.00</b>	-	<b>8,290,548,383.00</b>	<b>(8,290,548,383.00)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: DIAMOND STEEL UGANDA LIMITED

Reporting period: FY 2021-22

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	<b>6,072,728,158</b>	<b>37,319,100</b>	<b>6,110,047,258</b>	<b>(6,110,047,258)</b>
<b>Uganda Revenue Authority (URA)</b>		-	-	-	<b>6,037,478,158</b>	<b>37,319,100</b>	<b>6,074,797,258</b>	<b>(6,074,797,258)</b>
2.1	PAYE	-	-	-	66,114,175.00	-	66,114,175.00	(66,114,175.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	22,229,810.00	-	22,229,810.00	(22,229,810.00)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	74,345,938.00	-	74,345,938.00	(74,345,938.00)
2.6	Value Added Tax	-	-	-	5,738,055,017.00	-	5,738,055,017.00	(5,738,055,017.00)
2.7	Income Tax	-	-	-	76,115,680.00	37,319,100.00	113,434,780.00	(113,434,780.00)
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	35,250,000.00	-	35,250,000.00	(35,250,000.00)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	15,674,538.00	15,674,538.00	(15,674,538.00)
2.14	Other payment flows	-	-	-	25,367,538.00	(15,674,538.00)	9,693,000.00	(9,693,000.00)
<b>Total payments</b>		-	-	-	<b>6,037,478,158.00</b>	<b>37,319,100.00</b>	<b>6,074,797,258.00</b>	<b>(6,074,797,258.00)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name: METRO CEMENT LIMITED		Reporting period: FY 2021-22						
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	4,965,599,843	635,507,550	5,601,107,393	(5,601,107,393)
Uganda Revenue Authority (URA)		-	-	-	4,965,599,843	635,507,550	5,601,107,393	(5,601,107,393)
2.1	PAYE	-	-	-	129,992,355.00	-	129,992,355.00	(129,992,355.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	105,000,000.00	-	105,000,000.00	(105,000,000.00)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	2,048,083,404.00	-	2,048,083,404.00	(2,048,083,404.00)
2.6	Value Added Tax	-	-	-	2,433,774,341.00	-	2,433,774,341.00	(2,433,774,341.00)
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	635,507,550.00	635,507,550.00	(635,507,550.00)
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	70,000.00	70,000.00	(70,000.00)
2.14	Other payment flows	-	-	-	248,749,743.00	(70,000.00)	248,679,743.00	(248,679,743.00)
<b>Total payments</b>		-	-	-	4,965,599,843.00	635,507,550.00	5,601,107,393.00	(5,601,107,393.00)
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
Social expenditure		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
Environmental expenditure		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-	-	-	-	-
Subnational payments		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name:		WAGAGAI MINING U LIMITED			Reporting period:		FY 2021-22	
N*	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		3,571,885,756	-	3,571,885,756	3,584,797,102	-	3,584,797,102	(12,911,346)
Uganda Revenue Authority (URA)		3,476,585,756	-	3,476,585,756	3,489,497,102	-	3,489,497,102	(12,911,346)
2.1	PAYE	621,180,352.00	-	621,180,352.00	633,696,510.00	-	633,696,510.00	(12,516,158.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	156,153,346.00	-	156,153,346.00	156,153,346.00	-	156,153,346.00	-
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	2,504,563,085.00	-	2,504,563,085.00	2,504,958,273.00	-	2,504,958,273.00	(395,188.00)
2.6	Value Added Tax	-	-	-	-	-	-	-
2.7	Income Tax	3,740,000.00	-	3,740,000.00	3,740,000.00	-	3,740,000.00	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	95,300,000.00	-	95,300,000.00	95,300,000.00	-	95,300,000.00	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	2,675,000.00	2,675,000.00	-	2,675,000.00	2,675,000.00	-
2.14	Other payment flows	95,648,973.00	(2,675,000.00)	92,973,973.00	95,648,973.00	(2,675,000.00)	92,973,973.00	-
<b>Total payments</b>		<b>3,476,585,756.00</b>	<b>-</b>	<b>3,476,585,756.00</b>	<b>3,489,497,102.00</b>	<b>-</b>	<b>3,489,497,102.00</b>	<b>(12,911,346.00)</b>
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
Social expenditure		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
Environmental expenditure		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-	-	-	-	-
Subnational payments		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

		Company name: SINO MINERALS INVESTMENTS COMPANY LIMITED			Reporting period: FY 2021-22				
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
<b>A- Bilateral company disclosures</b>		<b>1,131,401,794</b>	-	<b>1,131,401,794</b>	<b>1,840,775,605</b>	-	<b>1,840,775,605</b>	<b>(709,373,811)</b>	
<b>Uganda Revenue Authority (URA)</b>		<b>1,131,401,794</b>	-	<b>1,131,401,794</b>	<b>1,807,475,605</b>	-	<b>1,807,475,605</b>	<b>(676,073,811)</b>	
2.1	PAYE	59,387,823.00	-	59,387,823.00	59,387,723.00	-	59,387,723.00	100.00	
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
2.3	Withholding Tax	44,175,086.00	-	44,175,086.00	46,629,534.00	-	46,629,534.00	(2,454,448.00)	
2.4	Withholding - Management Fees	-	-	-	-	-	-	-	
2.5	Customs Payments	1,728,200.00	-	1,728,200.00	282,398,006.00	-	282,398,006.00	(280,669,806.00)	
2.6	Value Added Tax	294,148,585.00	-	294,148,585.00	906,063,333.00	-	906,063,333.00	(611,914,748.00)	
2.7	Income Tax	151,485,000.00	-	151,485,000.00	220,000.00	-	220,000.00	151,265,000.00	
2.8	Local Excise Duty	-	-	-	-	-	-	-	
2.9	Environmental Impact Assessment	21,520,000.00	-	21,520,000.00	-	-	-	21,520,000.00	
2.10	Royalties	558,957,100.00	-	558,957,100.00	427,757,100.00	-	427,757,100.00	131,200,000.00	
2.11	Licenses Fees	-	-	-	33,300,000.00	-	33,300,000.00	(33,300,000.00)	
2.12	Annual mineral rents	-	-	-	-	-	-	-	
2.13	Duty Stamp	-	-	-	-	6,340,000.00	6,340,000.00	(6,340,000.00)	
2.14	Other payment flows	-	-	-	51,719,909.00	(6,340,000.00)	45,379,909.00	(45,379,909.00)	
<b>Total payments</b>		<b>1,131,401,794.00</b>	-	<b>1,131,401,794.00</b>	<b>1,807,475,605.00</b>	-	<b>1,807,475,605.00</b>	<b>(676,073,811.00)</b>	
<b>B- Unilateral company disclosures</b>		<b>69,700,500</b>	-	<b>69,700,500</b>					
<b>Social expenditure</b>		<b>69,700,500</b>	-	<b>69,700,500</b>					
3.1	Mandatory social expenditure	37,000,000	-	37,000,000					
3.2	Discretionary social expenditure	32,700,500	-	32,700,500					
<b>Environmental expenditure</b>		-	-	-					
4.1	Mandatory environmental expenditure	-	-	-					
4.2	Discretionary environmental expenditure	-	-	-					
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-					
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-					
<b>Subnational payments</b>		-	-	-					
5.1	Any payment made to regional authority	-	-	-					

		Company name: MHK GENERAL AGENCIES LIMITED			Reporting period: FY 2021-22				
N°	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
<b>A- Bilateral company disclosures</b>		-	-	-	1,052,698,042	-	1,052,698,042	(1,052,698,042)	
Uganda Revenue Authority (URA)		-	-	-	1,051,198,042	-	1,051,198,042	(1,051,198,042)	
2.1	PAYE	-	-	-	18,792,000.00	-	18,792,000.00	(18,792,000.00)	
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
2.3	Withholding Tax	-	-	-	4,500,144.00	-	4,500,144.00	(4,500,144.00)	
2.4	Withholding - Management Fees	-	-	-	-	-	-	-	
2.5	Customs Payments	-	-	-	885,940,763.00	-	885,940,763.00	(885,940,763.00)	
2.6	Value Added Tax	-	-	-	7,155,129.00	-	7,155,129.00	(7,155,129.00)	
2.7	Income Tax	-	-	-	92,700,000.00	-	92,700,000.00	(92,700,000.00)	
2.8	Local Excise Duty	-	-	-	-	-	-	-	
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
2.10	Royalties	-	-	-	-	-	-	-	
2.11	Licenses Fees	-	-	-	1,500,000.00	-	1,500,000.00	(1,500,000.00)	
2.12	Annual mineral rents	-	-	-	-	-	-	-	
2.13	Duty Stamp	-	-	-	-	280,000.00	280,000.00	(280,000.00)	
2.14	Other payment flows	-	-	-	40,610,006.00	(280,000.00)	40,330,006.00	(40,330,006.00)	
Total payments		-	-	-	1,051,198,042.00	-	1,051,198,042.00	(1,051,198,042.00)	
<b>B- Unilateral company disclosures</b>		-	-	-					
<b>Social expenditure</b>		-	-	-					
3.1	Mandatory social expenditure	-	-	-					
3.2	Discretionary social expenditure	-	-	-					
<b>Environmental expenditure</b>		-	-	-					
4.1	Mandatory environmental expenditure	-	-	-					
4.2	Discretionary environmental expenditure	-	-	-					
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-					
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-					
<b>Subnational payments</b>		-	-	-					
5.1	Any payment made to regional authority	-	-	-					

		Company name: ABASI BALINDA TRANSPORTERS LIMITED			Reporting period: FY 2021-22			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	1,216,023,193	-	1,216,023,193	(1,216,023,193)
	Uganda Revenue Authority (URA)	-	-	-	1,044,253,493	-	1,044,253,493	(1,044,253,493)
2.1	PAYE	-	-	-	75,215,570.00	-	75,215,570.00	(75,215,570.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	-	-	-	-
2.4	Withholding - Management Fees	-	-	-	5,719,237.00	-	5,719,237.00	(5,719,237.00)
2.5	Customs Payments	-	-	-	57,825,330.00	-	57,825,330.00	(57,825,330.00)
2.6	Value Added Tax	-	-	-	693,296,326.00	-	693,296,326.00	(693,296,326.00)
2.7	Income Tax	-	-	-	31,236,200.00	-	31,236,200.00	(31,236,200.00)
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	171,769,700.00	-	171,769,700.00	(171,769,700.00)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	70,000.00	70,000.00	(70,000.00)
2.14	Other payment flows	-	-	-	9,191,130.00	(70,000.00)	9,121,130.00	(9,121,130.00)
	<b>Total payments</b>	-	-	-	1,044,253,493.00	-	1,044,253,493.00	(1,044,253,493.00)
<b>B- Unilateral company disclosures</b>		-	-	-				
<b>Social expenditure</b>		-	-	-				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	-	-	-				
<b>Environmental expenditure</b>		-	-	-				
4.1	Mandatory environmental expenditure	-	-	-				
4.2	Discretionary environmental expenditure	-	-	-				
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-				
<b>Subnational payments</b>		-	-	-				
5.1	Any payment made to regional authority	-	-	-				

		Company name: Q3 HOLDINGS LIMITED			Reporting period: FY 2021-22				
N*	Description of Payment	Per Company			Per Government			Final difference	
		Original	Adjust	Final	Original	Adjust	Final		
<b>A- Bilateral company disclosures</b>		-	-	-	787,967,616	-	787,967,616	(787,967,616)	
Uganda Revenue Authority (URA)		-	-	-	787,817,616	-	787,817,616	(787,817,616)	
2.1	PAYE	-	-	-	33,160,036.00	-	33,160,036.00	(33,160,036.00)	
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-	
2.3	Withholding Tax	-	-	-	25,105.00	-	25,105.00	(25,105.00)	
2.4	Withholding - Management Fees	-	-	-	-	-	-	-	
2.5	Customs Payments	-	-	-	104,519,172.00	-	104,519,172.00	(104,519,172.00)	
2.6	Value Added Tax	-	-	-	623,642,903.00	-	623,642,903.00	(623,642,903.00)	
2.7	Income Tax	-	-	-	24,256,400.00	-	24,256,400.00	(24,256,400.00)	
2.8	Local Excise Duty	-	-	-	-	-	-	-	
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-	
2.10	Royalties	-	-	-	-	-	-	-	
2.11	Licenses Fees	-	-	-	150,000.00	-	150,000.00	(150,000.00)	
2.12	Annual mineral rents	-	-	-	-	-	-	-	
2.13	Duty Stamp	-	-	-	-	155,000.00	155,000.00	(155,000.00)	
2.14	Other payment flows	-	-	-	2,064,000.00	(155,000.00)	1,909,000.00	(1,909,000.00)	
<b>Total payments</b>		-	-	-	787,817,616.00	-	787,817,616.00	(787,817,616.00)	
<b>B- Unilateral company disclosures</b>		-	-	-					
Social expenditure		-	-	-					
3.1	Mandatory social expenditure	-	-	-					
3.2	Discretionary social expenditure	-	-	-					
Environmental expenditure		-	-	-					
4.1	Mandatory environmental expenditure	-	-	-					
4.2	Discretionary environmental expenditure	-	-	-					
Infrastructure provisions and Barter arrangements		-	-	-					
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-					
Subnational payments		-	-	-					
5.1	Any payment made to regional authority	-	-	-					



		Company name: HUA HUI INTERNATIONAL GROUP COMPANY LIMITED			Reporting period: FY 2021-22			
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	721,012,272	-	721,012,272	(721,012,272)
<b>Uganda Revenue Authority (URA)</b>		-	-	-	721,012,272	-	721,012,272	(721,012,272)
2.1	PAYE	-	-	-	23,463,503.00	-	23,463,503.00	(23,463,503.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	-	-	-	-
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	3,606,189.00	-	3,606,189.00	(3,606,189.00)
2.6	Value Added Tax	-	-	-	672,300,080.00	-	672,300,080.00	(672,300,080.00)
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	480,000.00	480,000.00	(480,000.00)
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	16,010,000.00	16,010,000.00	(16,010,000.00)
2.14	Other payment flows	-	-	-	21,642,500.00	(16,490,000.00)	5,152,500.00	(5,152,500.00)
<b>Total payments</b>		-	-	-	<b>721,012,272.00</b>	-	<b>721,012,272.00</b>	<b>(721,012,272.00)</b>
<b>B- Unilateral company disclosures</b>		-	-	-				
<b>Social expenditure</b>		-	-	-				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	-	-	-				
<b>Environmental expenditure</b>		-	-	-				
4.1	Mandatory environmental expenditure	-	-	-				
4.2	Discretionary environmental expenditure	-	-	-				
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-22	-	-	-				
<b>Subnational payments</b>		-	-	-				
5.1	Any payment made to regional authority	-	-	-				

Company name: SAMTA MINES & MINERALS (U) LIMITED		Reporting period: FY 2021-22						
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	806,588,179	-	806,588,179	(806,588,179)
Uganda Revenue Authority (URA)		-	-	-	677,488,179	-	677,488,179	(677,488,179)
2.1	PAYE	-	-	-	259,312,638.00	-	259,312,638.00	(259,312,638.00)
2.2	Withholding - Foreign Trans	-	-	-	2,089,728.00	-	2,089,728.00	(2,089,728.00)
2.3	Withholding Tax	-	-	-	223,001,044.00	-	223,001,044.00	(223,001,044.00)
2.4	Withholding - Management Fees	-	-	-	810,000.00	-	810,000.00	(810,000.00)
2.5	Customs Payments	-	-	-	55,151,169.00	-	55,151,169.00	(55,151,169.00)
2.6	Value Added Tax	-	-	-	-	-	-	-
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	129,100,000.00	-	129,100,000.00	(129,100,000.00)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	-	-	-
2.14	Other payment flows	-	-	-	8,023,600.00	-	8,023,600.00	(8,023,600.00)
<b>Total payments</b>		-	-	-	677,488,179.00	-	677,488,179.00	(677,488,179.00)
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
<b>Social expenditure</b>		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
<b>Environmental expenditure</b>		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-	-	-	-	-
<b>Subnational payments</b>		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name:		DELTA REFRACTORIES LIMITED			Reporting period:		FY 2021-22	
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	434,603,429	-	434,603,429	(434,603,429)
Uganda Revenue Authority (URA)		-	-	-	434,603,429	-	434,603,429	(434,603,429)
2.1	PAYE	-	-	-	60,353,000.00	-	60,353,000.00	(60,353,000.00)
2.2	Withholding - Foreign Trans	-	-	-	6,156,899.00	-	6,156,899.00	(6,156,899.00)
2.3	Withholding Tax	-	-	-	9,118,063.00	-	9,118,063.00	(9,118,063.00)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	51,276,538.00	-	51,276,538.00	(51,276,538.00)
2.6	Value Added Tax	-	-	-	303,452,929.00	-	303,452,929.00	(303,452,929.00)
2.7	Income Tax	-	-	-	3,000,000.00	-	3,000,000.00	(3,000,000.00)
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	-	-	-
2.14	Other payment flows	-	-	-	1,246,000.00	-	1,246,000.00	(1,246,000.00)
<b>Total payments</b>		-	-	-	434,603,429.00	-	434,603,429.00	(434,603,429.00)
<b>B- Unilateral company disclosures</b>		-	-	-				
Social expenditure		-	-	-				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	-	-	-				
Environmental expenditure		-	-	-				
4.1	Mandatory environmental expenditure	-	-	-				
4.2	Discretionary environmental expenditure	-	-	-				
Infrastructure provisions and Barter arrangements		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-				
Subnational payments		-	-	-				
5.1	Any payment made to regional authority	-	-	-				

Company name:		BUSIA SUGAR AND ALLIED LTD.			Reporting period:		FY 2021-22	
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	23,594,000	409,752,000	433,346,000	(433,346,000)
Uganda Revenue Authority (URA)		-	-	-	21,094,000	409,752,000	430,846,000	(430,846,000)
2.1	PAYE	-	-	-	1,344,000.00	-	1,344,000.00	(1,344,000.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	-	-	-	-
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	-	-	-	-
2.6	Value Added Tax	-	-	-	5,000,000.00	-	5,000,000.00	(5,000,000.00)
2.7	Income Tax	-	-	-	-	-	-	-
2.8	Local Excise Duty	-	-	-	-	409,752,000.00	409,752,000.00	(409,752,000.00)
2.9	Environmental Impact Assessment	-	-	-	-	1,100,000.00	1,100,000.00	(1,100,000.00)
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	2,500,000.00	-	2,500,000.00	(2,500,000.00)
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	-	-	-
2.14	Other payment flows	-	-	-	12,250,000.00	(1,100,000.00)	11,150,000.00	(11,150,000.00)
<b>Total payments</b>		-	-	-	<b>21,094,000.00</b>	<b>409,752,000.00</b>	<b>430,846,000.00</b>	<b>(430,846,000.00)</b>
<b>B- Unilateral company disclosures</b>		-	-	-				
<b>Social expenditure</b>		-	-	-				
3.1	Mandatory social expenditure	-	-	-				
3.2	Discretionary social expenditure	-	-	-				
<b>Environmental expenditure</b>		-	-	-				
4.1	Mandatory environmental expenditure	-	-	-				
4.2	Discretionary environmental expenditure	-	-	-				
<b>Infrastructure provisions and Barter arrangements</b>		-	-	-				
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-				
<b>Subnational payments</b>		-	-	-				
5.1	Any payment made to regional authority	-	-	-				

Company name: HILLMARKS LIMITED		Reporting period: FY 2021-22						
N*	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		-	-	-	389,488,286	-	389,488,286	(389,488,286)
Uganda Revenue Authority (URA)		-	-	-	389,488,286	-	389,488,286	(389,488,286)
2.1	PAYE	-	-	-	2,538,000.00	-	2,538,000.00	(2,538,000.00)
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	-	-	-	21,638.00	-	21,638.00	(21,638.00)
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	-	-	-	268,483,735.00	-	268,483,735.00	(268,483,735.00)
2.6	Value Added Tax	-	-	-	7,873,493.00	-	7,873,493.00	(7,873,493.00)
2.7	Income Tax	-	-	-	100,484,212.00	-	100,484,212.00	(100,484,212.00)
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	-	-	-	-	-	-	-
2.10	Royalties	-	-	-	-	-	-	-
2.11	Licenses Fees	-	-	-	-	-	-	-
2.12	Annual mineral rents	-	-	-	-	-	-	-
2.13	Duty Stamp	-	-	-	-	1,110,000.00	1,110,000.00	(1,110,000.00)
2.14	Other payment flows	-	-	-	10,087,208.00	(1,110,000.00)	8,977,208.00	(8,977,208.00)
<b>Total payments</b>		-	-	-	389,488,286.00	-	389,488,286.00	(389,488,286.00)
<b>B- Unilateral company disclosures</b>		-	-	-	-	-	-	-
Social expenditure		-	-	-	-	-	-	-
3.1	Mandatory social expenditure	-	-	-	-	-	-	-
3.2	Discretionary social expenditure	-	-	-	-	-	-	-
Environmental expenditure		-	-	-	-	-	-	-
4.1	Mandatory environmental expenditure	-	-	-	-	-	-	-
4.2	Discretionary environmental expenditure	-	-	-	-	-	-	-
Infrastructure provisions and Barter arrangements		-	-	-	-	-	-	-
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-	-	-	-	-
Subnational payments		-	-	-	-	-	-	-
5.1	Any payment made to regional authority	-	-	-	-	-	-	-

Company name:		NAMEKARA MINING COMPANY LIMITED			Reporting period:		FY 2021-22	
N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
<b>A- Bilateral company disclosures</b>		<b>4,705,919,419</b>	<b>(31,526,023)</b>	<b>4,674,393,396</b>	<b>2,708,339,270</b>	-	<b>2,708,339,270</b>	<b>1,966,054,126</b>
<b>Uganda Revenue Authority (URA)</b>		<b>4,694,014,241</b>	<b>(31,526,023)</b>	<b>4,662,488,218</b>	<b>2,708,339,270</b>	-	<b>2,708,339,270</b>	<b>1,954,148,948</b>
2.1	PAYE	1,342,340,153.00	-	1,342,340,153.00	490,118,450.00	-	490,118,450.00	852,221,703.00
2.2	Withholding - Foreign Trans	-	-	-	-	-	-	-
2.3	Withholding Tax	1,047,621,290.00	-	1,047,621,290.00	425,830,483.00	-	425,830,483.00	621,790,807.00
2.4	Withholding - Management Fees	-	-	-	-	-	-	-
2.5	Customs Payments	70,780,600.00	-	70,780,600.00	1,660,977,619.00	-	1,660,977,619.00	(1,590,197,019.00)
2.6	Value Added Tax	352,867,418.00	-	352,867,418.00	-	-	-	352,867,418.00
2.7	Income Tax	-	-	-	560,000.00	-	560,000.00	(560,000.00)
2.8	Local Excise Duty	-	-	-	-	-	-	-
2.9	Environmental Impact Assessment	4,722,830.00	-	4,722,830.00	-	4,722,830.00	4,722,830.00	-
2.10	Royalties	119,225,000.00	-	119,225,000.00	119,225,000.00	-	119,225,000.00	-
2.11	Licenses Fees	11,905,178.00	-	11,905,178.00	-	-	-	11,905,178.00
2.12	Annual mineral rents	172,500,000.00	-	172,500,000.00	-	-	-	172,500,000.00
2.13	Duty Stamp	-	-	-	-	140,000.00	140,000.00	(140,000.00)
2.14	Other payment flows	1,572,051,766.00	(31,526,023.00)	1,540,525,743.00	11,627,718.00	(4,862,830.00)	6,764,888.00	1,533,760,855.00
<b>Total payments</b>		<b>4,694,014,241.00</b>	<b>(31,526,023.00)</b>	<b>4,662,488,218.00</b>	<b>2,708,339,270.00</b>	<b>-</b>	<b>2,708,339,270.00</b>	<b>1,954,148,948.00</b>
<b>B- Unilateral company disclosures</b>		<b>731,451,125</b>	<b>-</b>	<b>731,451,125</b>				
<b>Social expenditure</b>		<b>694,075,102</b>	<b>-</b>	<b>694,075,102</b>				
3.1	Mandatory social expenditure	441,564,783	-	441,564,783				
3.2	Discretionary social expenditure	252,510,319	-	252,510,319				
<b>Environmental expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>				
4.1	Mandatory environmental expenditure	-	-	-				
4.2	Discretionary environmental expenditure	-	-	-				
<b>Infrastructure provisions and Barter arrangements</b>		<b>-</b>	<b>-</b>	<b>-</b>				
4.1	Value of the benefit stream during the fiscal year 2021-	-	-	-				
<b>Subnational payments</b>		<b>37,376,023</b>	<b>-</b>	<b>37,376,023</b>				
5.1	Any payment made to regional authority	37,376,023	-	37,376,023				



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